

CITY OF
ATLANTA



FY14 SECOND QUARTER REPORT

FINANCIAL STATUS REPORT



DEPARTMENT OF
FINANCE

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EXECUTIVE SUMMARY

The Financial Status Report for the quarter ending December 31, 2013, represents the Department of Finance's continuing efforts to provide enhanced financial reporting to the City's executives and policymakers. The report is presented as follows:

- **Executive Summary**
This section provides an economic briefing and summary of the quarter's results for General Fund and its Departments, the Enterprise Funds, Other Funds and the current Fund Balance Projection.
- **General Fund Summaries**
This section begins with an overview of the General Fund as of December 31, 2013. The section ends with a report for the Department of Public Defender's Office. If there are challenges to a department operating within the adopted budget, it will be reported in this section.
- **Enterprise Funds**
The Enterprise Funds are reported in a format that focuses on each fund's respective revenue and expenditure position with explanations provided for variances.
- **Other Funds**
Similarly, the Other Funds section reports on funds that may require subsidies from the General Fund.
- **Cash Pool/Flow Reports**
The Cash Pool and Cash Flow reports provide the cash position of the City of Atlanta as of December 31, 2013.
- **Catastrophic (General) Fund Balance Projection**
This section will be updated quarterly as each Department reports on its projected expenditures.
- **Debt and Investment Report**

The Debt and Investment Report details the investment and debt portfolio activity of the City of Atlanta as of December 31, 2013.
- **Appendices**
The appendices have been added to provide additional information related to Revenue Detail, commentary about the General Fund's Revenue performance, as well as a Glossary of Terms. This section also includes contact information for the Budget Analysts.

Executive Briefing

University of Georgia-Selig Center Economic Outlook:

The Selig Center at the University of Georgia economic forecast indicates that the economic recovery that began in the second half of 2009 will be sustained. The rate of 2014 GDP growth – 2.5 percent – will be higher than in 2013 – 1.8 percent, but below the economy’s average annual growth of the last 50 years – 3.1 percent. The US is well positioned for slight acceleration in the pace of growth courtesy of extensive restructuring of the private sector, including the cleanup of the financial sector, the aggressive write off of bad debts, deleveraging by consumers, and a more favorable balance of supply and demand for residential and non-residential properties. With the year-over-year rate of 2014 US GDP growth predicted at only 2.5 percent the US economy remains vulnerable to economic shocks and/or policy mistakes.

Property Tax Revenues

Year-to-date property tax revenues are \$167 million as compared to the FY 14 property tax anticipation of \$169 million. The FY 14 anticipation is projected to be achieved. The 2013 Atlanta/Fulton Tax Digest (which correlates to FY 14) marked the first year of positive reassessment growth in five years with the Tax Digest increasing by 3% compared with the 2012 Tax Digest. The positive tax base reassessment growth equated to a millage equivalent of .19 mills which led to a rollback of the property tax millage rate from 10.24 mills to 10.05 mills.

The S&P Case-Shiller Atlanta Home Price Index as of October 2013 is 113.72 as compared to 95.6 as of October 2012 which represents a 16% year-over-year increase. Over the Pre-Recession to Recovery horizon, the Atlanta Case-Shiller Index peaked at 136.47 in July 2007 while the Great Recession low was 82.54 in March 2012. The residential base accounts for 46% and non-residential accounts for 54% of the City’s tax digest.

Property tax bills for Atlanta/Fulton taxpayers were due September 30, 2013 and Atlanta/DeKalb taxpayers were due October 31, 2013.

Economic Highpoints				
Commercial Office Vacancy Rates	2Q14	2Q13	Change	
<i>Atlanta Total Market (CBD & Non-CBD)</i>	19.2%	20.4%	-1.2%	
<i>Buckhead</i>	16.6%	19.5%	-2.9%	
<i>Midtown</i>	20.3%	20.9%	-0.6%	
<i>Downtown</i>	24.8%	24.9%	-0.1%	
Unemployment Rate	Nov-13	Nov-12	Change	
<i>Georgia</i>	7.7%	8.7%	-1.0%	
Unemployment Rate	Nov-13	Nov-12	Change	
<i>Metro Atlanta</i>	7.0%	8.1%	-1.1%	
Consumer Price Index	Dec-13	Dec-12	Change	
<i>US National-All Items</i>	233.049	229.601	3.45	
Consumer Price Index % Change	Dec-13	Dec-12	Change	
<i>US National-All Items % Change</i>	1.5	1.7	-0.15	
Consumer Price Index	Dec-13	Dec-12	Change	
<i>Metro Atlanta-All Items</i>	227.082	223.109	3.97	
<i>Metro Atlanta-All Items % Change</i>	1.8	1.7	0.10	
Hotel/Motel	2Q14	2Q13	Change	
<i>Atlanta RevPar Upper Priced Hotels</i>	\$79.80	\$78.49	\$1.31	
<i>Atlanta RevPar Lower Priced Hotels</i>	\$29.98	\$28.85	\$1.13	
<i>Metro Atlanta Occupancy Rates</i>	6	56.5%	56.8%	-0.3%

Labor market

Unemployment rates have continued to decline consistent with the U.S. and state economic recovery. The Atlanta unemployment rate has declined from Nov.-2012 to Nov.-2013 by -1.1% percentage points overall from 8.1% to 7.0% over the same period. Total payrolls are projected to increase by 67,500 jobs of which 20% are projected to be high-income jobs. The Atlanta MSA Unemployment and Gross Metro Product are closely monitored metrics in analyzing the underlying strength of the economy particularly as it pertains to consumer spending and ultimately taxable sources of revenue.

Hotel market

RevPAR, or revenue per available room, is a performance metric in the hotel industry, which is calculated by multiplying a hotel's average daily room rate (ADR) by its occupancy rate. This index is one of the primary metrics for evaluating the strength of the hotel and tourist industry. The Atlanta RevPar increase of \$1.31 in upper priced hotels and \$1.13 in lower priced hotels is a positive indicator for revenue associated from lodging, tourism, and retail activity.

Consumer Price Index

The Consumer Price Index (CPI) is a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services. The CPI affects nearly all Americans because of the many ways it is used as an economic indicator, a deflator of other economic series, and as a means of adjusting dollar values. The Bureau of Labor and Statistics (BLS) reports data indicate the overall change in CPI from December-2012 to December-2013 is primarily due to fuel and energy costs fluctuations.

Elastic Revenues (Sales Tax and Hotel/Motel Tax Revenues)

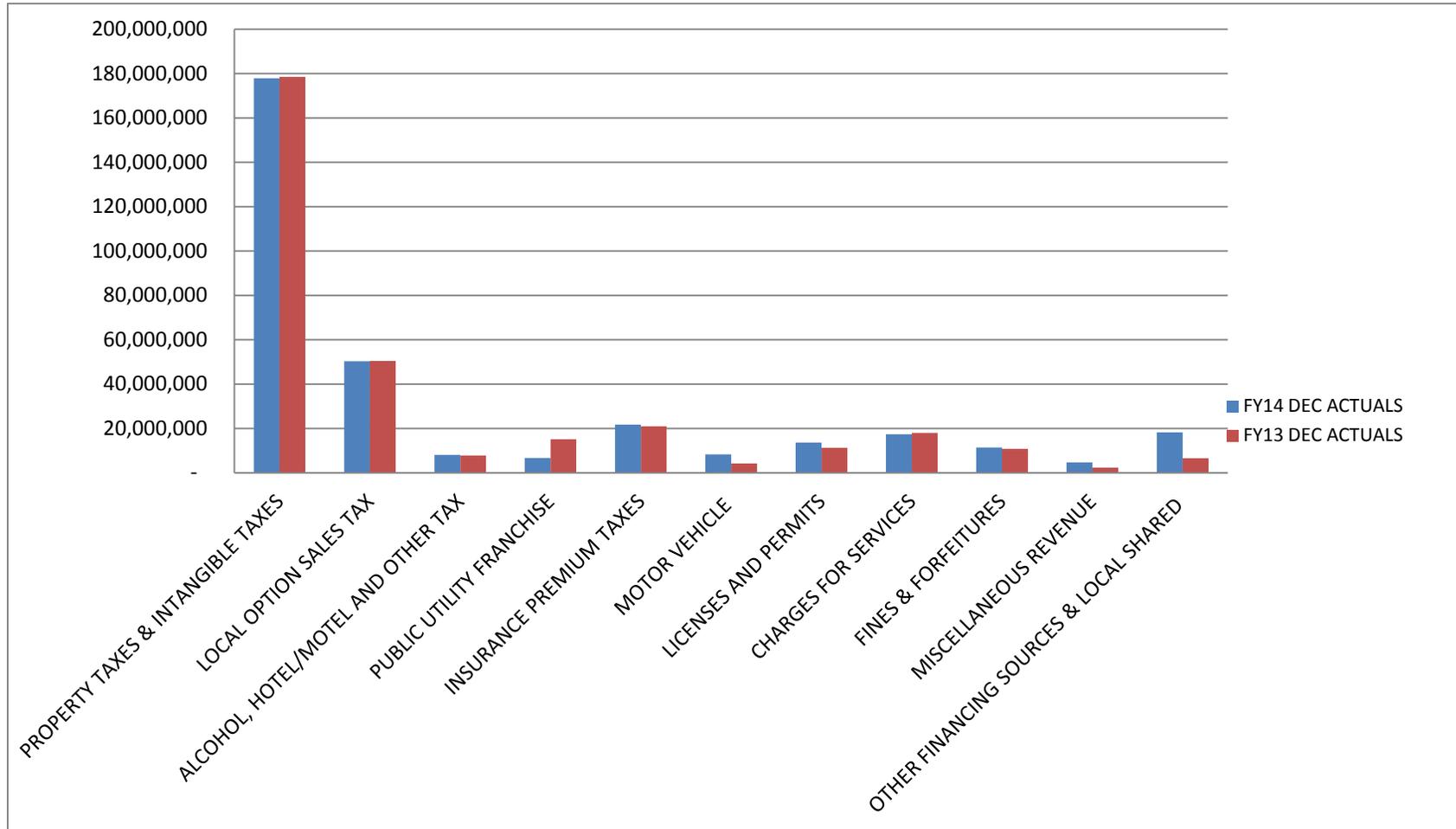
These two revenue sources are monitored closely because they provide insights into the correlation of consumer and business spending activity and taxable revenue. These revenue sources exhibit a direct correlation with the U.S. economic cycles peaks and troughs. Sales tax revenues as of FY14 second quarter are \$50.2 million compared to \$50.3 million as of FY13 second quarter. The expanding local economy is expected to mitigate any significant reduction in Atlanta's share of sales tax revenues. Hotel/motel tax revenues as of second quarter FY 14 are \$7.3 million compared to \$6.0 million as of FY 13 second quarter; this amount represents the City's 24.99% tax share.

Sources: PKF Hospitality Research, Cushman & Wakefield, Georgia Department of Labor, U.S. Department of Commerce, Wells Fargo, University of Georgia, and Georgia State University.

Note: Georgia Department of Labor December data not yet available.

General Fund

The City of Atlanta is on target to collect the total amount of budgeted General Fund Revenues of \$534 million. This is the total amount of anticipated revenue collections for the fiscal year, and excludes the amount brought forward from fund balance of \$11.6 million.



Summary of Major Revenues

Total year-to-date FY14 revenue collections are 63.26% of total anticipations compared to 61.80% as a percentage of total anticipations collected in FY13. The favorable variance is attributed primarily to revenues from Motor Vehicle Taxes & Hotel/Motel.

Category	FY2014 Funding Budget	FY2014 Anticipations	Actual-Dec-14	YTD Anticipation %	FY2013 Anticipations	Actual Dec-13	YTD Anticipation %
PROPERTY TAXES & INTANGIBLE TAXES	\$ 181,338,368	\$ 181,338,368	\$ 177,890,773	98.10%	\$ 176,400,000	\$ 178,422,647	101.15%
LOCAL OPTION SALES TAX	102,981,779	102,981,779	50,232,146	48.78%	102,000,000	50,371,583	49.38%
ALCOHOL, HOTEL/MOTEL AND OTHER TAX	16,784,084	16,784,084	8,036,415	47.88%	16,100,000	7,730,624	48.02%
PUBLIC UTILITY FRANCHISE	64,052,051	64,052,051	6,626,720	10.35%	63,400,000	15,140,517	23.88%
INSURANCE PREMIUM TAXES	21,442,504	21,442,504	21,664,289	101.03%	19,700,000	20,924,594	106.22%
MOTOR VEHICLE	8,000,000	8,000,000	8,300,875	103.76%	7,960,355	4,224,252	53.07%
LICENSES AND PERMITS	56,852,716	56,852,716	13,651,638	24.01%	56,808,810	11,195,362	19.71%
CHARGES FOR SERVICES	38,442,753	38,442,753	17,382,735	45.22%	37,574,251	17,942,467	47.75%
FINES & FORFEITURES	24,209,570	24,209,570	11,310,155	46.72%	22,300,002	10,717,512	48.06%
MISCELLANEOUS REVENUE	17,865,189	6,214,617	4,716,684	75.90%	10,304,353	2,274,102	22.07%
OTHER FINANCING SOURCES & LOCAL SHARED	14,097,999	14,097,999	18,256,888	129.50%	14,100,000	6,505,093	46.14%
Grand Total Revenues	\$546,067,013	\$ 534,416,441	\$ 338,069,318	63.26%	\$ 526,647,771	\$325,448,753	61.80%

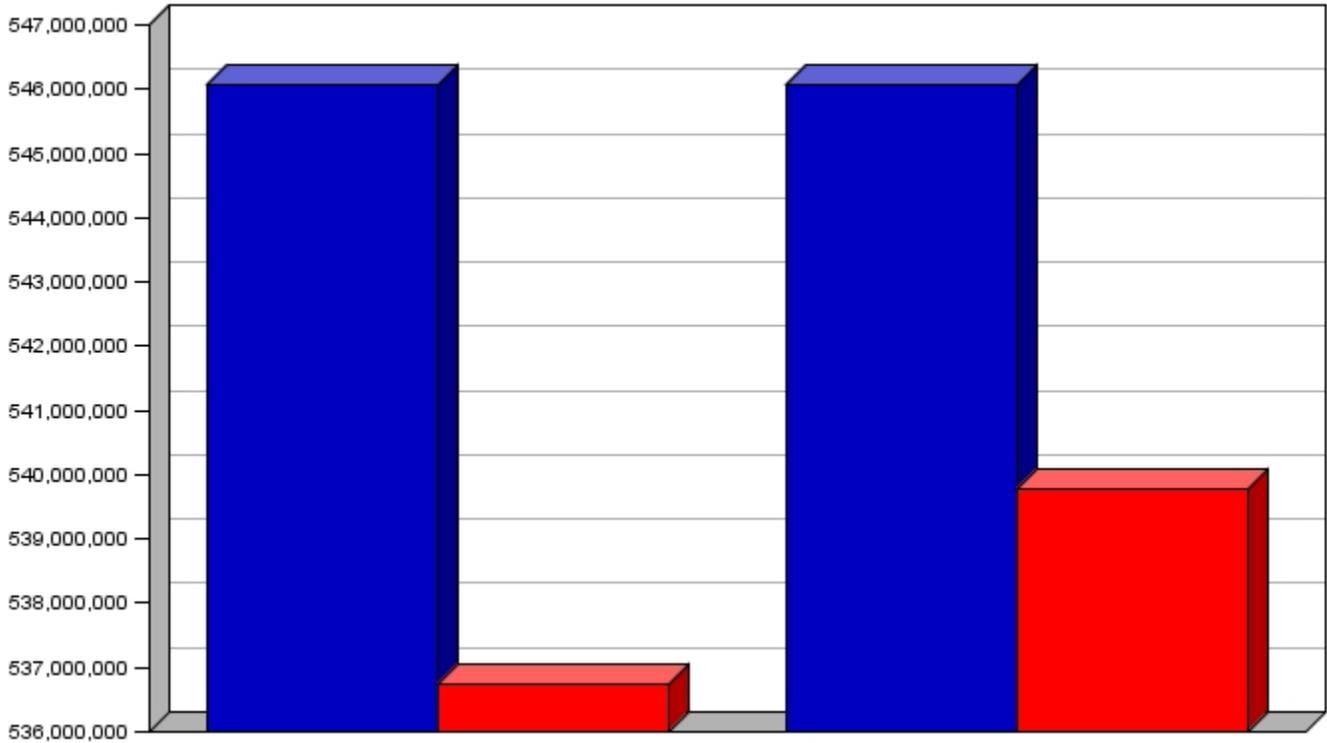
SUMMARY OF OPERATING BUDGET BY FUND AND DEPARTMENT Second Quarter Projection

Fund/Department	FY14 Funded Budget	YTD Actuals	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
General Fund						
Oracle Required Setup Only - Do Not Use	-	(\$226)	\$226	\$0	\$0	
City Council	\$8,670,485	\$3,487,956	\$4,683,289	\$8,171,244	\$499,241	5.76%
Executive Offices	\$30,462,334	\$11,209,265	\$18,880,606	\$30,089,871	\$372,463	1.22%
Department Of Information Technology	\$27,271,068	\$12,234,347	\$15,221,604	\$27,455,951	(\$184,883)	(0.68%)
Department Of Law	\$5,761,039	\$2,727,613	\$2,902,030	\$5,629,643	\$131,396	2.28%
Department Of Corrections	\$29,810,492	\$13,960,818	\$15,797,971	\$29,758,788	\$51,704	0.17%
Department Of Finance	\$12,077,099	\$5,228,906	\$6,579,846	\$11,808,752	\$268,347	2.22%
Department Of Procurement	\$890,609	\$441,347	\$432,880	\$874,227	\$16,382	1.84%
Department Of Public Works	\$24,454,454	\$12,047,943	\$15,648,813	\$27,696,755	(\$3,242,301)	(13.26%)
Dept Of Parks & Recreation	\$26,853,987	\$14,891,697	\$13,474,678	\$28,366,375	(\$1,512,388)	(5.63%)
Judicial Agencies	\$8,917,408	\$4,100,215	\$5,141,130	\$9,241,345	(\$323,937)	(3.63%)
Non-Departmental	\$109,605,569	\$57,746,574	\$41,446,420	\$99,192,994	\$10,412,575	9.50%
Department Of Human Resources	\$4,806,406	\$2,087,350	\$1,883,447	\$3,970,797	\$835,609	17.39%
Department Of Fire Services	\$79,200,010	\$37,035,258	\$41,651,476	\$78,686,734	\$513,276	0.65%
Department Of Police Services	\$168,005,716	\$88,020,276	\$80,951,060	\$168,971,336	(\$965,620)	(0.57%)
Dept Of Planning & Community Development	\$2,131,009	\$876,916	\$1,167,298	\$2,044,214	\$86,795	4.07%
Department Of The Solicitor	\$3,271,861	\$1,735,637	\$2,209,776	\$3,945,413	(\$673,552)	(20.59%)
Department Of Ethics	\$403,561	\$188,745	\$214,525	\$403,270	\$291	0.07%
Atlanta Citizens Review Board	\$452,355	\$219,237	\$218,136	\$437,374	\$14,981	3.31%
Department Of Audit	\$1,413,941	\$470,157	\$920,121	\$1,390,278	\$23,663	1.67%
Department Of Public Defender	\$1,607,410	\$779,056	\$876,980	\$1,656,036	(\$48,626)	(3.03%)
Total General Fund	\$546,066,813	\$269,489,085	\$270,302,311	\$539,791,396	\$6,275,417	1.15%
Enterprise Funds						
Airport Revenue Fund						
Executive Offices	\$688,202	\$244,176	\$440,085	\$684,262	\$3,940	0.57%
Department Of Information Technology	\$719,337	\$358,983	\$389,785	\$748,768	(\$29,432)	(4.09%)
Department Of Law	\$5,915,180	\$1,611,121	\$4,000,453	\$5,611,574	\$303,606	5.13%
Department Of Finance	\$516,265	\$143,271	\$317,552	\$460,823	\$55,442	10.74%
Department Of Procurement	\$783,438	\$385,042	\$388,533	\$773,575	\$9,863	1.26%
Department Of Aviation	\$172,201,857	\$71,378,667	\$79,799,535	\$151,178,202	\$21,023,655	12.21%
Non-Departmental	\$272,083,839	\$90,526,446	\$82,553,603	\$173,080,050	\$99,003,790	36.39%
Department Of Human Resources	\$1,591,122	\$695,362	\$482,911	\$1,178,273	\$412,849	25.95%
Department Of Fire Services	\$23,778,928	\$11,950,468	\$11,880,026	\$23,830,494	(\$51,566)	(0.22%)
Department Of Police Services	\$18,499,280	\$8,570,626	\$8,805,014	\$17,375,639	\$1,123,641	6.07%
Dept Of Planning & Community Development	-	\$14,465	(\$14,465)	\$0	\$0	
Department Of Audit	\$916,576	\$272,212	\$643,939	\$916,151	\$425	0.05%
Total Airport Revenue Fund	\$497,694,024	\$186,150,839	\$189,686,972	\$375,837,811	\$121,856,213	24.48%
Building Permits Fund						
Executive Offices	\$89,192	\$169,348	(\$80,098)	\$89,250	(\$58)	(0.06%)
Department Of Information Technology	\$1,025,237	\$343,734	\$556,905	\$900,640	\$124,597	12.15%
Department Of Public Works	-	\$147	(\$147)	\$0	\$0	
Non-Departmental	\$1,469,468	\$266,257	\$979,617	\$1,245,874	\$223,594	15.22%
Dept Of Planning & Community Development	\$11,453,121	\$4,294,239	\$7,055,538	\$11,349,777	\$103,344	0.90%
Total Building Permits Fund	\$14,037,018	\$5,073,726	\$8,511,815	\$13,585,541	\$451,477	3.22%
Civic Center Revenue Fund						
Dept Of Parks & Recreation	\$1,647,112	\$927,332	\$963,299	\$1,890,631	(\$243,519)	(14.78%)
Non-Departmental	\$50,499	\$27,010	\$22,381	\$49,391	\$1,108	2.20%
Total Civic Center Revenue Fund	\$1,697,611	\$954,341	\$985,680	\$1,940,022	(\$242,411)	(14.28%)
Parks Facilities Revenue Fund						
Executive Offices	-	\$39,214	(\$39,215)	\$0	\$0	
Dept Of Parks & Recreation	\$480,101	\$222,964	\$265,968	\$488,932	(\$8,831)	(1.84%)
Non-Departmental	\$20,876	\$7,945	\$7,898	\$15,843	\$5,033	24.11%

SUMMARY OF OPERATING BUDGET BY FUND AND DEPARTMENT Second Quarter Projection

Fund/Department	FY14 Funded Budget	YTD Actuals	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Total Parks Facilities Revenue Fund	\$500,977	\$270,123	\$234,651	\$504,774	(\$3,797)	(0.76%)
Solid Waste Services Revenue Fund						
Executive Offices	\$87,030	\$122,565	(\$35,535)	\$87,030	\$0	0.00%
Department Of Information Technology	\$787,932	\$201,913	\$505,666	\$707,579	\$80,353	10.20%
Department Of Finance	\$636,899	\$275,285	\$326,555	\$601,840	\$35,059	5.50%
Department Of Public Works	\$43,227,639	\$16,686,582	\$25,940,747	\$42,627,329	\$600,310	1.39%
Non-Departmental	\$4,984,731	\$3,100,793	\$2,253,625	\$5,354,417	(\$369,686)	(7.42%)
Department Of Human Resources	\$432,134	\$172,224	\$130,063	\$302,287	\$129,847	30.05%
Total Solid Waste Services Revenue Fund	\$50,156,365	\$20,559,363	\$29,121,119	\$49,680,482	\$475,883	0.95%
Underground Atl Facil Revenue Fund						
Non-Departmental	\$11,229,722	\$950,731	\$10,202,309	\$11,153,040	\$76,682	0.68%
Water & Wastewater Revenue Fund						
Executive Offices	\$5,111,281	\$3,390,327	\$1,760,037	\$5,150,363	(\$39,082)	(0.76%)
Department Of Information Technology	\$5,035,212	\$882,256	\$3,287,607	\$4,169,862	\$865,350	17.19%
Department Of Law	\$7,283,969	\$2,214,527	\$4,746,050	\$6,960,576	\$323,393	4.44%
Department Of Finance	\$1,185,290	\$516,714	\$633,144	\$1,149,858	\$35,432	2.99%
Department Of Procurement	\$1,283,697	\$590,859	\$678,240	\$1,269,099	\$14,598	1.14%
Department Of Public Works	\$808,387	\$370,166	\$404,194	\$774,360	\$34,027	4.21%
Department Of Watershed Management	\$155,921,614	\$65,180,228	\$79,677,303	\$144,857,532	\$11,064,082	7.10%
Non-Departmental	\$356,999,654	\$263,013,051	\$32,567,573	\$295,580,624	\$61,419,030	17.20%
Department Of Human Resources	\$2,087,299	\$1,180,980	\$525,786	\$1,706,766	\$380,533	18.23%
Department Of Audit	\$896,547	\$272,257	\$619,516	\$891,772	\$4,775	0.53%
Total Water & Wastewater Revenue Fund	\$536,612,950	\$337,611,365	\$124,899,448	\$462,510,813	\$74,102,137	13.81%
Other Funds						
Emergency Telephone System						
Department Of Information Technology	\$421,887	\$159,209	\$210,944	\$370,153	\$51,734	12.26%
Department Of Police Services	\$16,081,516	\$8,296,058	\$7,192,425	\$15,488,483	\$593,033	3.69%
Total Emergency Telephone System	\$16,503,403	\$8,455,266	\$7,403,370	\$15,858,636	\$644,767	3.91%
Fleet Service Fund						
Executive Offices	-	\$272,546	(\$272,546)	\$0	\$0	
Department Of Information Technology	-	\$13	(\$13)	\$0	\$0	0.00%
Department Of Public Works	\$27,798,965	\$14,522,229	\$12,897,491	\$27,419,721	\$379,244	1.36%
Non-Departmental	\$90,005	\$2,167,372	\$437,784	\$2,605,156	(\$2,515,151)	(2,794.46%)
Department Of Human Resources	\$184,091	-	\$60,420	\$60,420	\$123,671	67.18%
Total Fleet Service Fund	\$28,073,061	\$16,962,160	\$13,123,136	\$30,085,296	(\$2,012,235)	(7.17%)
Group Insurance Fund						
Department Of Finance	\$236,236	-	\$118,118	\$118,118	\$118,118	50.00%
Non-Departmental	\$128,610,932	\$65,489,123	\$63,121,809	\$128,610,932	\$0	0.00%
Department Of Human Resources	\$1,327,907	\$708,934	\$405,117	\$1,114,051	\$213,856	16.10%
Total Group Insurance Fund	\$130,175,075	\$66,198,057	\$63,645,045	\$129,843,102	\$331,973	0.26%
Hotel/Motel Tax Fund						
Non-Departmental	\$49,324,534	\$25,146,883	\$28,042,011	\$53,188,894	(\$3,864,360)	(7.83%)
Total Hotel/Motel Tax Fund	\$49,324,534	\$25,146,883	\$28,042,011	\$53,188,894	(\$3,864,360)	(7.83%)
Rental/Motor Vehicle Tax Fund						
Non-Departmental	\$866,908	\$478,356	\$409,950	\$888,306	(\$21,398)	(2.47%)
Total Rental/Motor Vehicle Tax Fund	\$866,908	\$478,356	\$409,950	\$888,306	(\$21,398)	(2.47%)
Total Operating Funds	\$1,882,938,461	\$938,300,296	\$746,567,817	\$1,684,868,112	\$198,070,349	10.52%

**General Fund
BUDGET VARIANCE ANALYSIS AND PROJECTION**



	Revenues	Expenses
■ FY14 COA Funding Budget	546,067,013	546,066,813
■ FY14 Projection	536,735,923	539,791,396

Account	Actual Y-T-D(Dec) FY12	Actual Y-T-D(Dec) FY13	COA Funding Budget YearTotal FY14	Actual Y-T-D(Dec) FY14	Projected Expenses YearTotal FY14	Variance (\$)	Variance (%)
Revenues	\$337,852,717	\$325,448,953	\$546,067,013	\$338,069,319	\$536,735,923	(\$9,331,090)	(1.71%)
Expenses	\$263,257,946	\$251,394,070	\$546,066,813	\$269,489,085	\$539,791,396	\$6,275,417	1.15%
Surplus (Deficit)	\$74,594,771	\$74,054,882	\$200	\$68,580,234	(\$3,055,473)	(\$3,055,673)	N/A

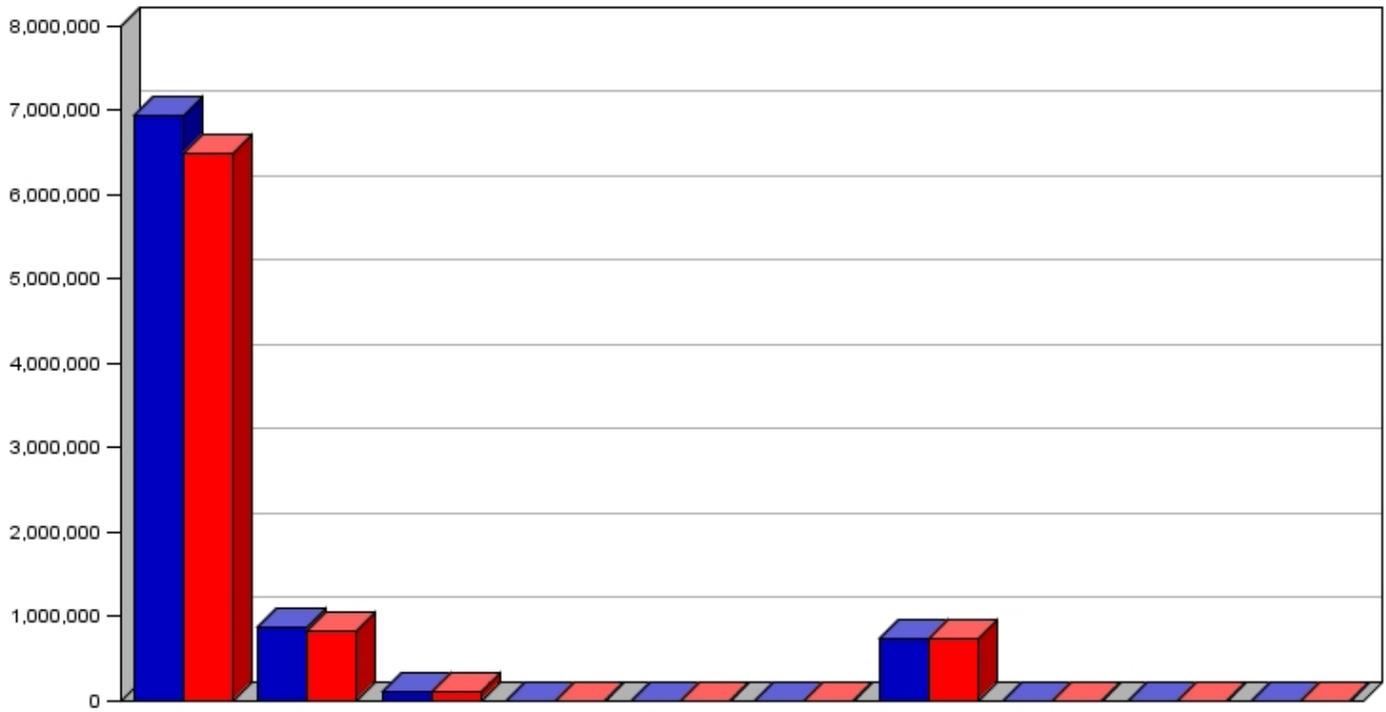
Major Revenue Variances:

The year-to-date actual revenues are \$338MM as of December 31, 2013. The variance is due mainly to the fund balance amount which is not included in the projected revenues.

Major Expenditure Variances:

The Department of Public Works is projected to be over budget by 13% due to the Bolton Road Project, street light repairs, Georgia Power maintenance agreement and Winter Storm 2014. The Department of Parks and Recreation is projected to be over budget by 6% for reprogramming recreation centers and youth and athletic program events; offset by 10% decrease in Non-Departmental related to unemployment and workers compensation lower than expected, Council Carry forward, OPEB, and reserves.

General Fund, City Council

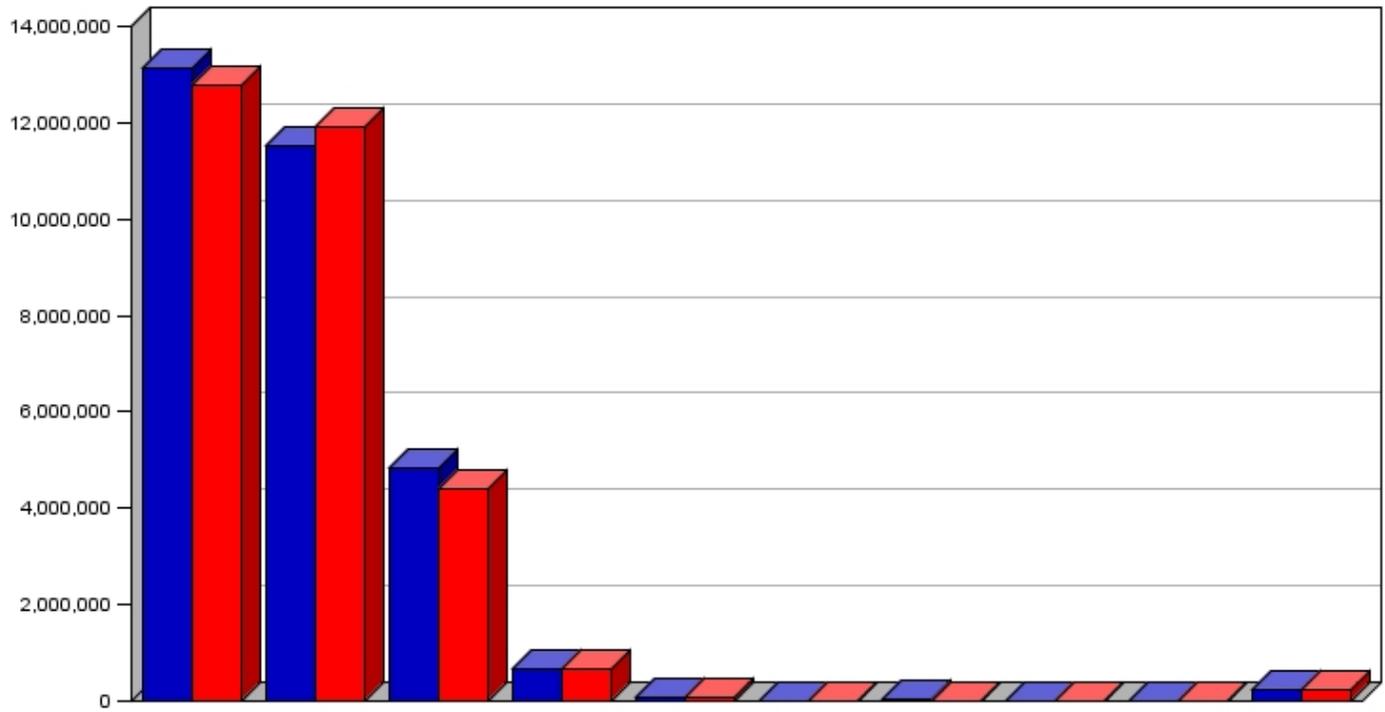


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	6,949,473	870,299	102,280	0	0	0	748,433	0	0	0
Total Projected Expenses	6,503,352	822,666	111,515	0	0	0	733,711	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$6,949,473	\$2,877,609	\$3,625,742	\$6,503,352	\$446,121	6.42%
Purchased / Contracted Services	\$870,299	\$162,549	\$660,117	\$822,666	\$47,633	5.47%
Supplies	\$102,280	\$13,237	\$98,279	\$111,515	(\$9,235)	(9.03%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$748,433	\$434,561	\$299,150	\$733,711	\$14,722	1.97%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$8,670,485	\$3,487,956	\$4,683,289	\$8,171,244	\$499,241	5.76%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31 2013, City Council had 6 vacancies; 1 was filled in January; plans are to fill the remaining positions throughout FY14.
Purchased / Contracted Services	Projected to spend within budget.
Supplies	Increased departmental spending.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Variances related to increased spending and timing of legislative budget transfers from City-Council carryforward.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Executive Offices

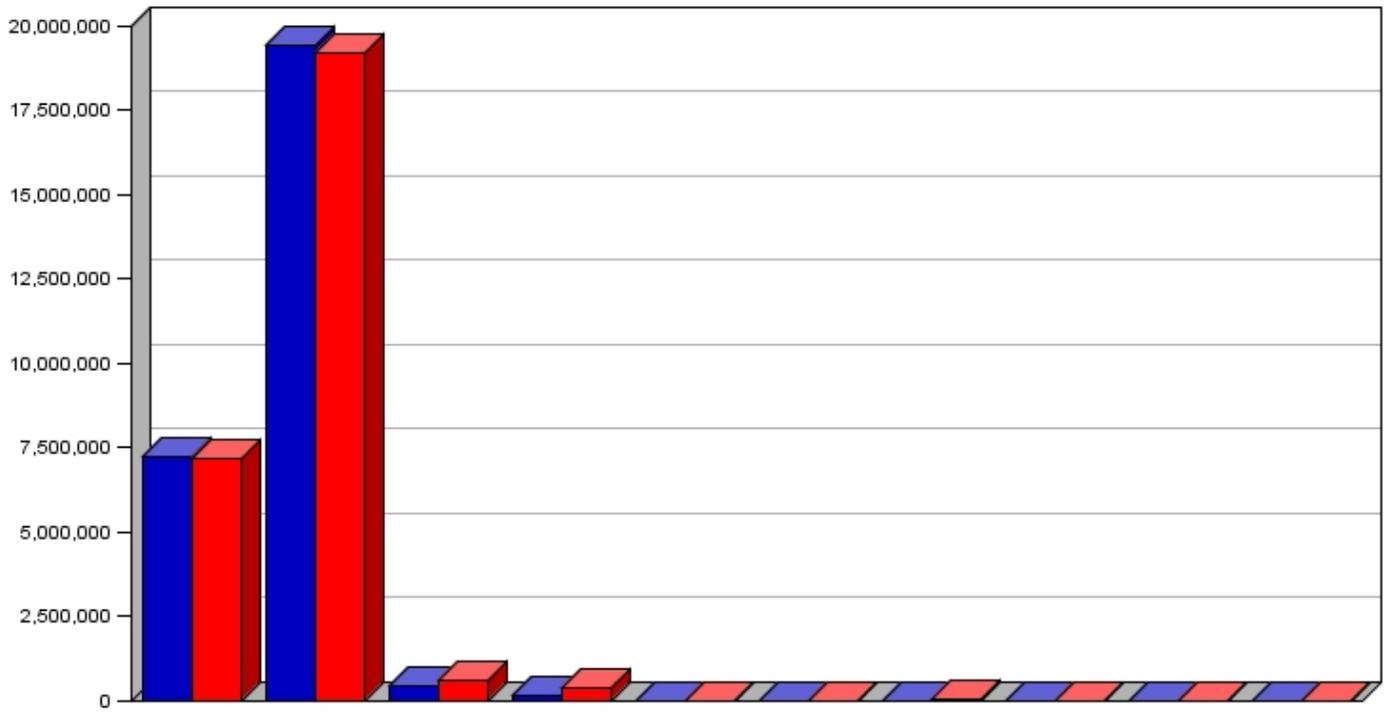


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	13,118,544	11,512,008	4,837,826	650,083	67,612	0	28,527	0	0	247,734
Total Projected Expenses	12,794,526	11,903,412	4,396,687	650,134	82,622	0	14,757	0	0	247,734

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$13,118,544	\$5,985,997	\$6,808,529	\$12,794,526	\$324,018	2.47%
Purchased / Contracted Services	\$11,512,008	\$3,414,249	\$8,489,163	\$11,903,412	(\$391,404)	(3.40%)
Supplies	\$4,837,826	\$1,689,663	\$2,707,024	\$4,396,687	\$441,139	9.12%
Capital Outlays	\$650,083	\$83,613	\$566,521	\$650,134	(\$51)	(0.01%)
Interfund / Interdepartmental Charges	\$67,612	\$32,702	\$49,921	\$82,622	(\$15,010)	(22.20%)
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$28,527	\$3,041	\$11,716	\$14,757	\$13,770	48.27%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$247,734	\$0	\$247,734	\$247,734	\$0	0.00%
Expenses	\$30,462,334	\$11,209,265	\$18,880,606	\$30,089,871	\$372,463	1.22%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, The Executive Offices has 5 vacant positions as listed: COS:2, COO: 1, OEAM:2
Purchased / Contracted Services	Increase due to unexpected expense to cover cost of 20 kiosks purchased by the City.
Supplies	Decrease in utilities cost attributed to energy efficient upgrades and Office of Sustainability initiatives being implemented.
Capital Outlays	Projected to spend within budget.
Interfund / Interdepartmental Charges	Deficit due to increase in maintenance, fuel and repair cost.
Depreciation And Amortization	N/A
Other Costs	Projected to spend within budget.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Department Of Information Technology

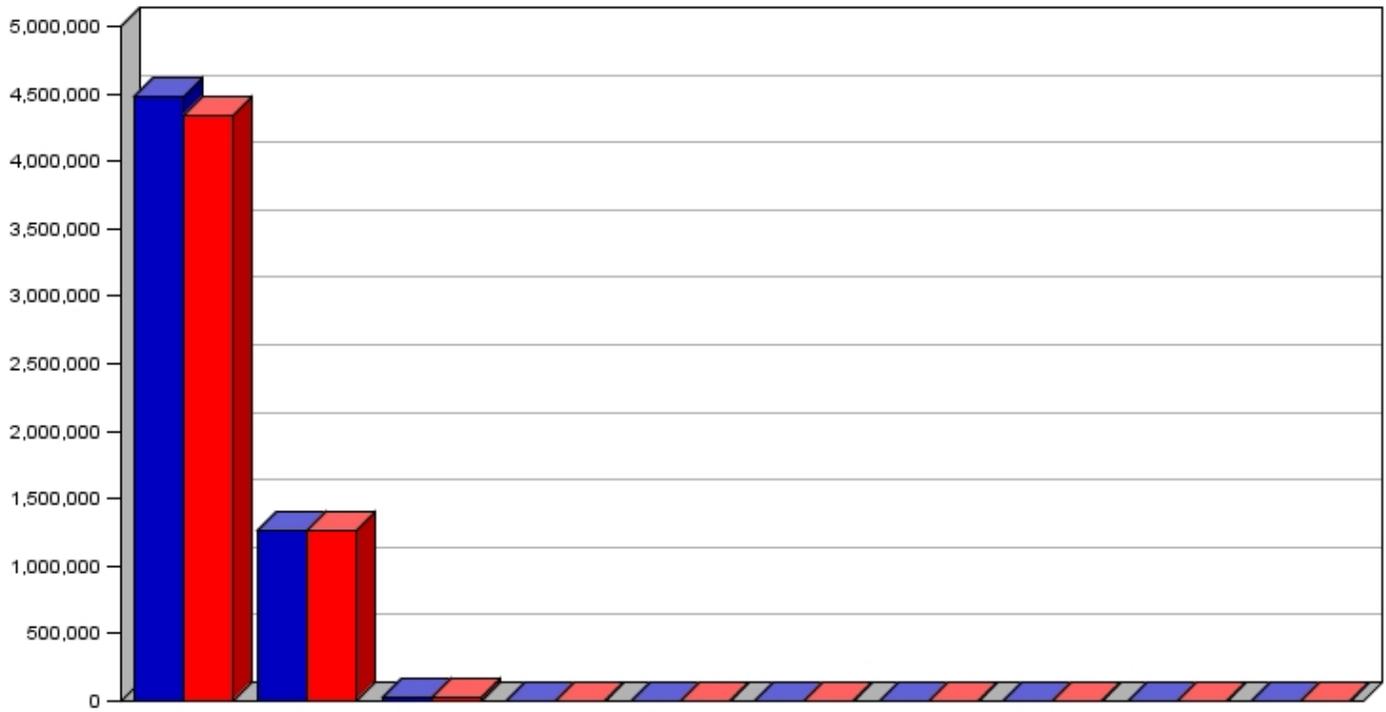


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	7,251,574	19,413,719	432,498	145,819	14,178	0	13,280	0	0	0
Total Projected Expenses	7,205,888	19,187,113	597,783	420,906	11,823	0	32,438	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$7,251,574	\$3,521,426	\$3,684,462	\$7,205,888	\$45,686	0.63%
Purchased / Contracted Services	\$19,413,719	\$8,166,365	\$11,020,748	\$19,187,113	\$226,606	1.17%
Supplies	\$432,498	\$246,636	\$351,146	\$597,783	(\$165,285)	(38.22%)
Capital Outlays	\$145,819	\$287,573	\$133,333	\$420,906	(\$275,087)	(188.65%)
Interfund / Interdepartmental Charges	\$14,178	\$4,909	\$6,915	\$11,823	\$2,355	16.61%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$13,280	\$7,438	\$25,000	\$32,438	(\$19,158)	(144.26%)
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$27,271,068	\$12,234,347	\$15,221,604	\$27,455,951	(\$184,883)	(0.68%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, there were nine vacant positions. Projections include overtime costs related to Winter Storm 2014 in the amount of \$873.
Purchased / Contracted Services	Projected surplus due to current cost saving efforts (i.e.: contract consolidation). Projections include telecomm costs related to Winter Storm 2014 in the amount of \$500.
Supplies	Projected deficit due to increased costs relating to failing equipment (i.e.: telephones, PCs).
Capital Outlays	Projected deficit due to increase in networking costs.
Interfund / Interdepartmental Charges	Projected surplus due to small savings in fuel costs.
Depreciation And Amortization	N/A
Other Costs	Projected deficit due to increase in costs related to leased equipment.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Department Of Law

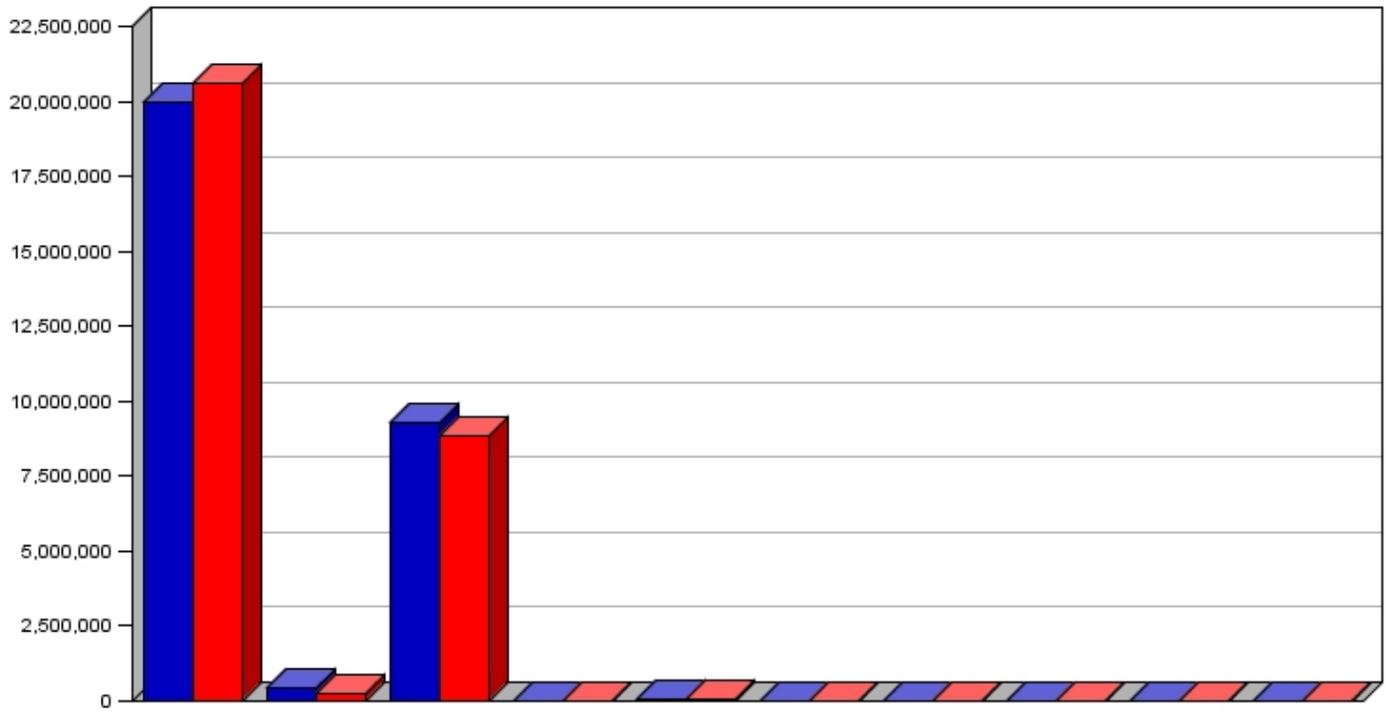


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	4,474,858	1,258,270	23,351	0	0	0	4,560	0	0	0
Total Projected Expenses	4,343,462	1,258,270	23,351	0	0	0	4,560	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$4,474,858	\$2,104,977	\$2,238,485	\$4,343,462	\$131,396	2.94%
Purchased / Contracted Services	\$1,258,270	\$612,712	\$645,558	\$1,258,270	\$0	0.00%
Supplies	\$23,351	\$9,050	\$14,300	\$23,351	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$4,560	\$874	\$3,687	\$4,560	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$5,761,039	\$2,727,613	\$2,902,030	\$5,629,643	\$131,396	2.28%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, the Department of Law had (3) vacant positions.
Purchased / Contracted Services	Projected to spend within budget.
Supplies	Projected to spend within budget.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Projected to spend within budget.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Department Of Corrections

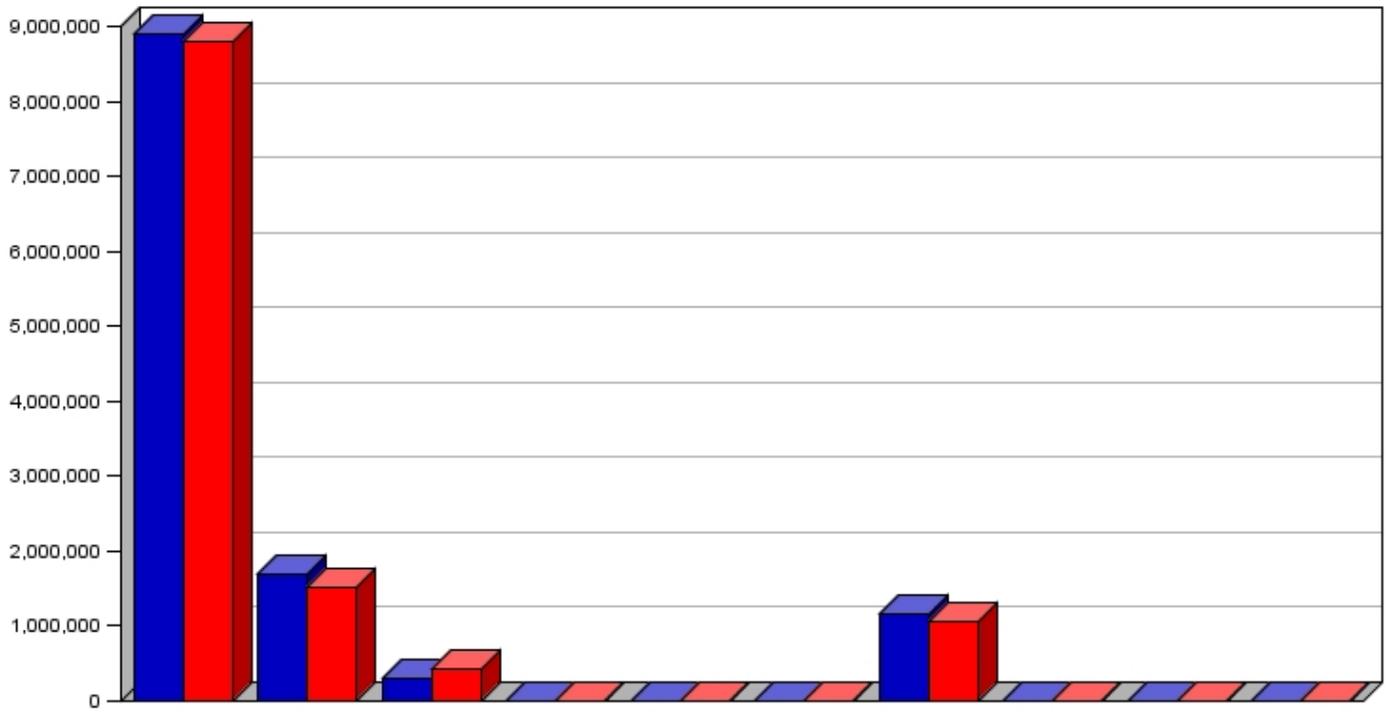


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	20,000,131	472,343	9,277,457	0	60,561	0	0	0	0	0
Total Projected Expenses	20,596,658	231,730	8,867,498	0	62,901	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$20,000,131	\$9,789,598	\$10,807,061	\$20,596,658	(\$596,527)	(2.98%)
Purchased / Contracted Services	\$472,343	\$432,486	(\$200,756)	\$231,730	\$240,613	50.94%
Supplies	\$9,277,457	\$3,708,976	\$5,158,522	\$8,867,498	\$409,959	4.42%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$60,561	\$29,757	\$33,144	\$62,901	(\$2,340)	(3.86%)
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$29,810,492	\$13,960,818	\$15,797,971	\$29,758,788	\$51,704	0.17%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, the Department of Corrections had 48 vacancies, which 2 were civilian and 46 sworn. Deficit is due to overtime for sworn personnel and \$15K for winter storm 2014.
Purchased / Contracted Services	Surplus is due to Jail Management System expenses of \$204K to be reclassified to another fund and less purchased/contracted services anticipated.
Supplies	Variance is due to less water/sewer anticipated.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Deficit is due to increase in vehicle maintenance repairs.
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Department Of Finance

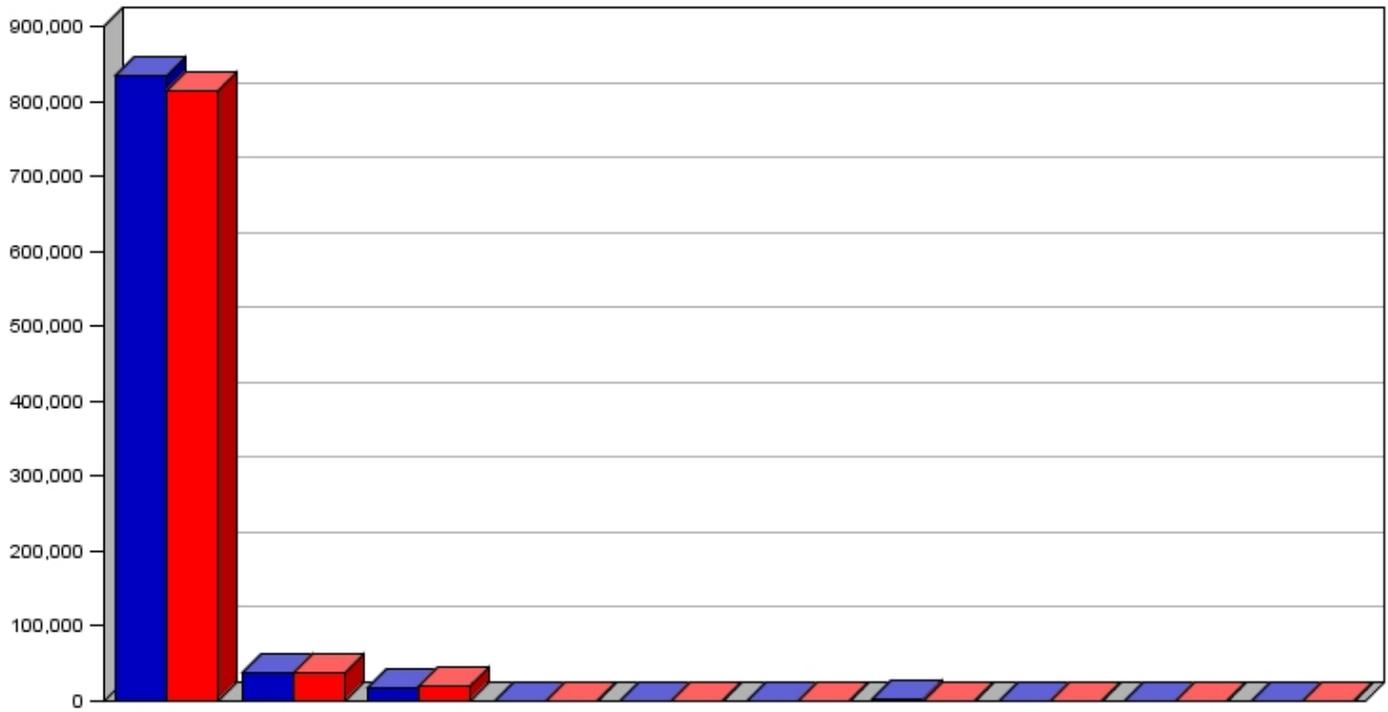


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	8,896,801	1,705,401	307,275	0	622	0	1,167,000	0	0	0
Total Projected Expenses	8,801,924	1,518,701	417,968	0	5,851	0	1,064,307	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$8,896,801	\$4,332,075	\$4,469,848	\$8,801,924	\$94,877	1.07%
Purchased / Contracted Services	\$1,705,401	\$555,008	\$963,694	\$1,518,701	\$186,700	10.95%
Supplies	\$307,275	\$38,352	\$379,616	\$417,968	(\$110,693)	(36.02%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$622	\$5,300	\$551	\$5,851	(\$5,229)	(840.70%)
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$1,167,000	\$298,171	\$766,136	\$1,064,307	\$102,693	8.80%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$12,077,099	\$5,228,906	\$6,579,846	\$11,808,752	\$268,347	2.22%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, the Department of Finance had 8 Vacant Positions.
Purchased / Contracted Services	Spending Budget as needed based on timing of invoices.
Supplies	Supplies are projected to increase due to updating computer hardware/software, replacement of office furniture, etc.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Increase in motor and fuel and rising cost for repair and maintenance.
Depreciation And Amortization	N/A
Other Costs	Spending Budget as needed based on timing of invoices.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Department Of Procurement

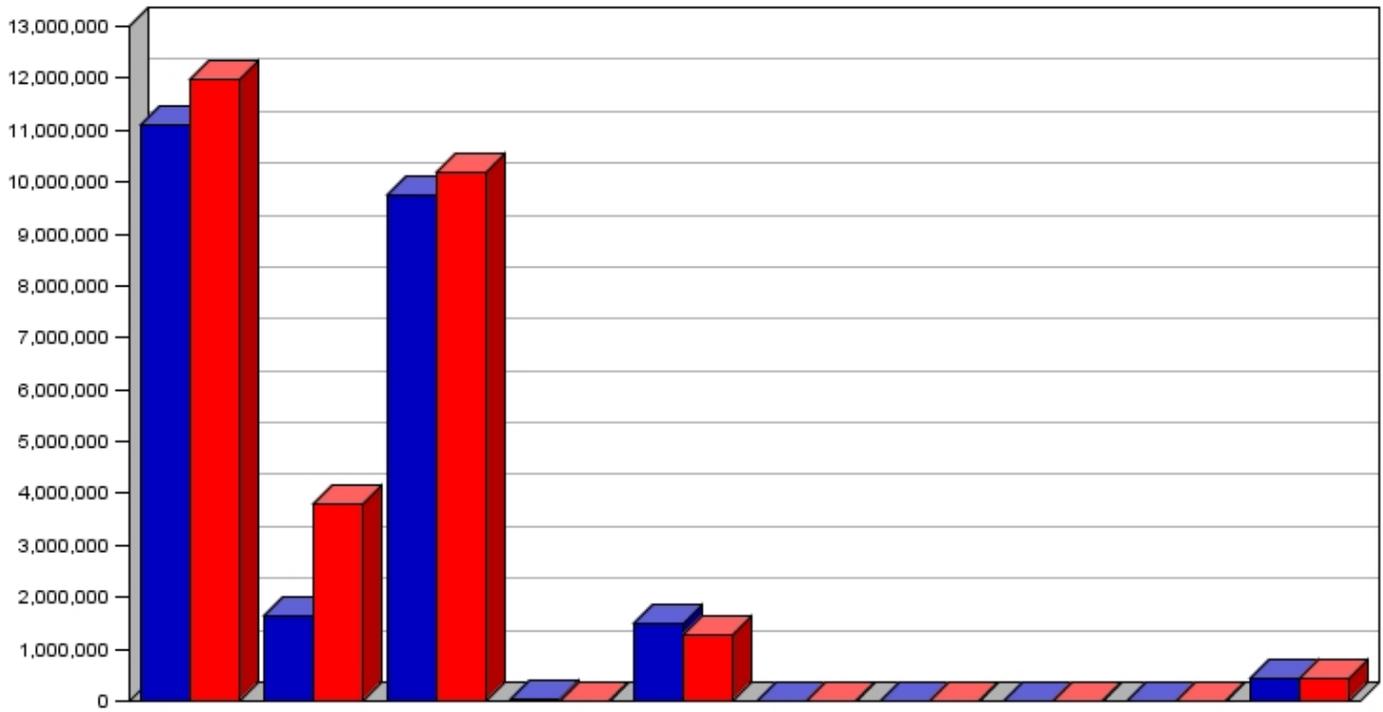


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	833,248	37,881	18,021	0	0	0	1,459	0	0	0
Total Projected Expenses	814,758	38,174	20,981	0	0	0	314	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$833,248	\$404,030	\$410,728	\$814,758	\$18,490	2.22%
Purchased / Contracted Services	\$37,881	\$21,121	\$17,053	\$38,174	(\$293)	(0.77%)
Supplies	\$18,021	\$16,132	\$4,849	\$20,981	(\$2,960)	(16.42%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$1,459	\$64	\$250	\$314	\$1,145	78.47%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$890,609	\$441,347	\$432,880	\$874,227	\$16,382	1.84%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013 DOP has 0 vacant positions.
Purchased / Contracted Services	Increase due to unanticipated training and payment for leased copy machine.
Supplies	Increase due to re-cabling project in office suite renovation.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Projected to spend within budget.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Department Of Public Works

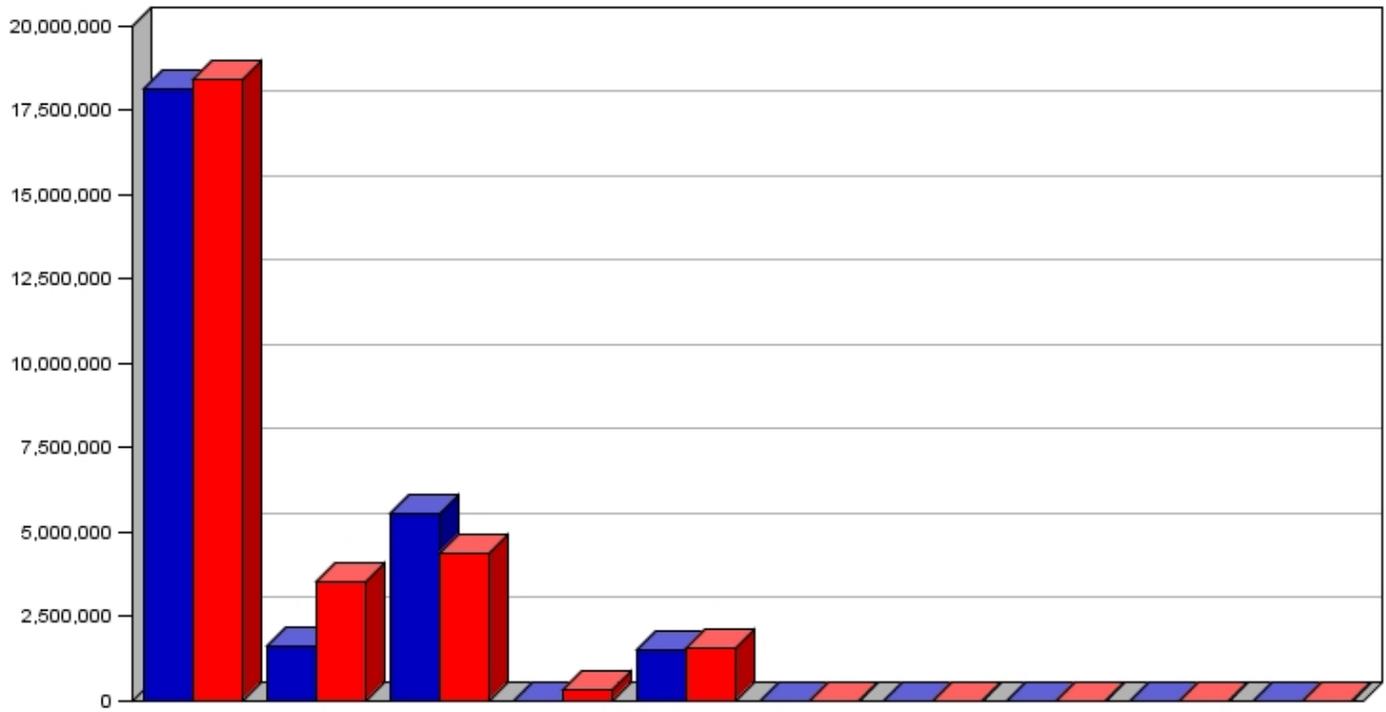


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	11,107,926	1,628,446	9,768,030	19,707	1,490,513	0	1,230	0	0	438,602
Total Projected Expenses	11,994,724	3,801,725	10,170,160	16,892	1,273,599	0	1,054	0	0	438,602

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$11,107,926	\$5,944,410	\$6,050,314	\$11,994,724	(\$886,798)	(7.98%)
Purchased / Contracted Services	\$1,628,446	\$577,412	\$3,224,312	\$3,801,725	(\$2,173,279)	(133.46%)
Supplies	\$9,768,030	\$4,891,530	\$5,278,630	\$10,170,160	(\$402,130)	(4.12%)
Capital Outlays	\$19,707	\$0	\$16,892	\$16,892	\$2,815	14.28%
Interfund / Interdepartmental Charges	\$1,490,513	\$634,591	\$639,008	\$1,273,599	\$216,914	14.55%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$1,230	\$0	\$1,054	\$1,054	\$176	14.29%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$438,602	\$0	\$438,602	\$438,602	\$0	0.00%
Expenses	\$24,454,454	\$12,047,943	\$15,648,813	\$27,696,755	(\$3,242,301)	(13.26%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, the Department of Public Works had 51 vacant positions.
Purchased / Contracted Services	Deficit due to additional project funding for highway streetlight repairs, Georgia Power maintenance agreement, street light assessment project, various bridge repairs, and ROW acquisition for Bolton Rd. streetscape project and Winter Storm 2014 (\$1MM).
Supplies	Deficit due to additional expenditures for street light power charges and Winter Storm 2014.
Capital Outlays	Variance is due to capital outlays slightly lower than anticipated.
Interfund / Interdepartmental Charges	Variance due to fuel and repair cost slightly lower than anticipated.
Depreciation And Amortization	N/A
Other Costs	Projected to spend within budget
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Dept Of Parks & Recreation

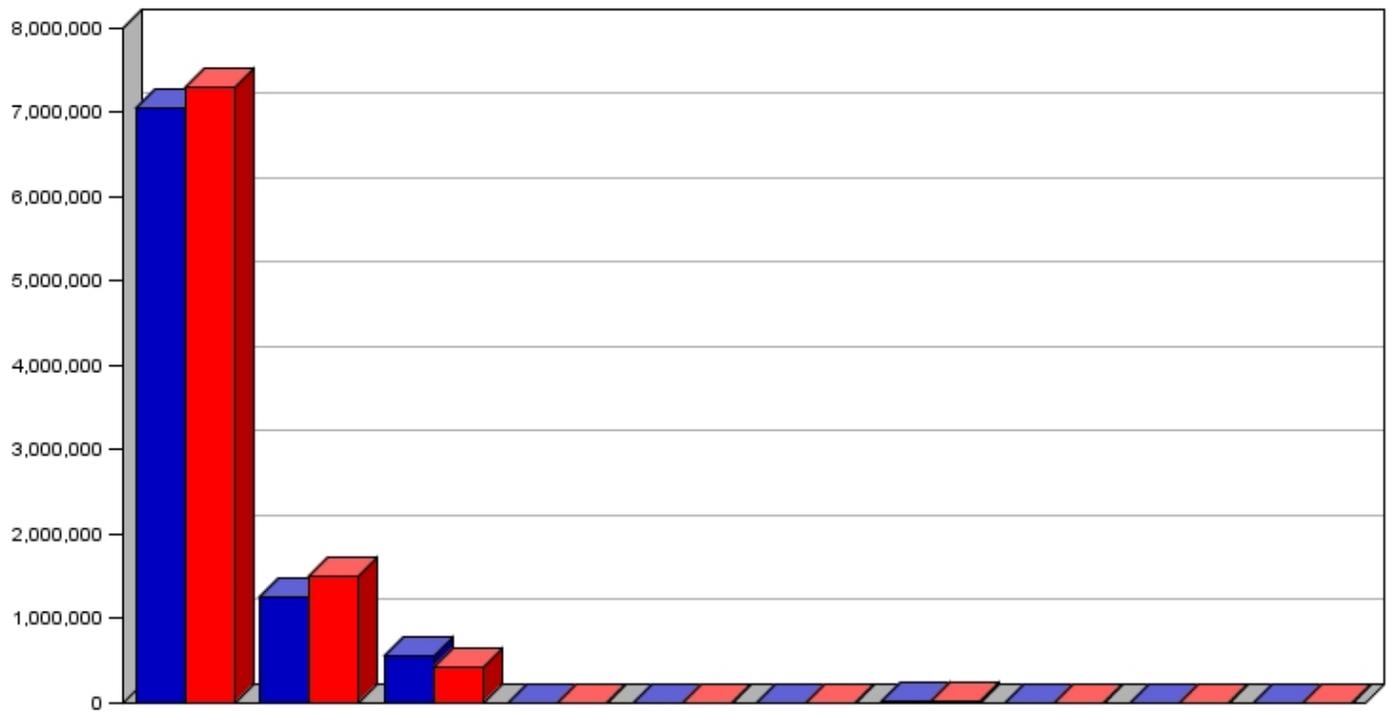


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	18,127,249	1,656,331	5,537,186	0	1,531,960	0	1,261	0	0	0
Total Projected Expenses	18,452,562	3,545,309	4,402,606	352,468	1,592,075	0	1,355	0	0	20,000

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$18,127,249	\$9,356,759	\$9,095,803	\$18,452,562	(\$325,313)	(1.79%)
Purchased / Contracted Services	\$1,656,331	\$2,050,895	\$1,494,414	\$3,545,309	(\$1,888,978)	(114.05%)
Supplies	\$5,537,186	\$2,437,951	\$1,964,655	\$4,402,606	\$1,134,580	20.49%
Capital Outlays	\$0	\$46,544	\$305,924	\$352,468	(\$352,468)	0.00%
Interfund / Interdepartmental Charges	\$1,531,960	\$978,193	\$613,882	\$1,592,075	(\$60,115)	(3.92%)
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$1,261	\$1,355	\$0	\$1,355	(\$94)	(7.49%)
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$20,000	\$0	\$20,000	(\$20,000)	0.00%
Expenses	\$26,853,987	\$14,891,697	\$13,474,678	\$28,366,375	(\$1,512,388)	(5.63%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, the Parks department had 29 vacant positions; increase cost attributed to recreation centers opening on Saturday; overtime cost related to Forestry crews cleaning street right-of-way of trees, park maintenance, and Winter Storm 2014 overtime expense of \$6,000.
Purchased / Contracted Services	Over budget due to programming in recreation centers, as well as program related costs for youth and athletic events; additional \$500,000 for un-budgeted expense for programming.
Supplies	Savings due to less supplies needed to maintain the sites and facilities.
Capital Outlays	Over budget due to security fencing more than anticipated.
Interfund / Interdepartmental Charges	Projected deficit due to fuel/maintenance higher than anticipated.
Depreciation And Amortization	N/A
Other Costs	Funds utilized for miscellaneous department expenses.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	Deficit due to unanticipated expense for first tee water bill.

General Fund, Judicial Agencies

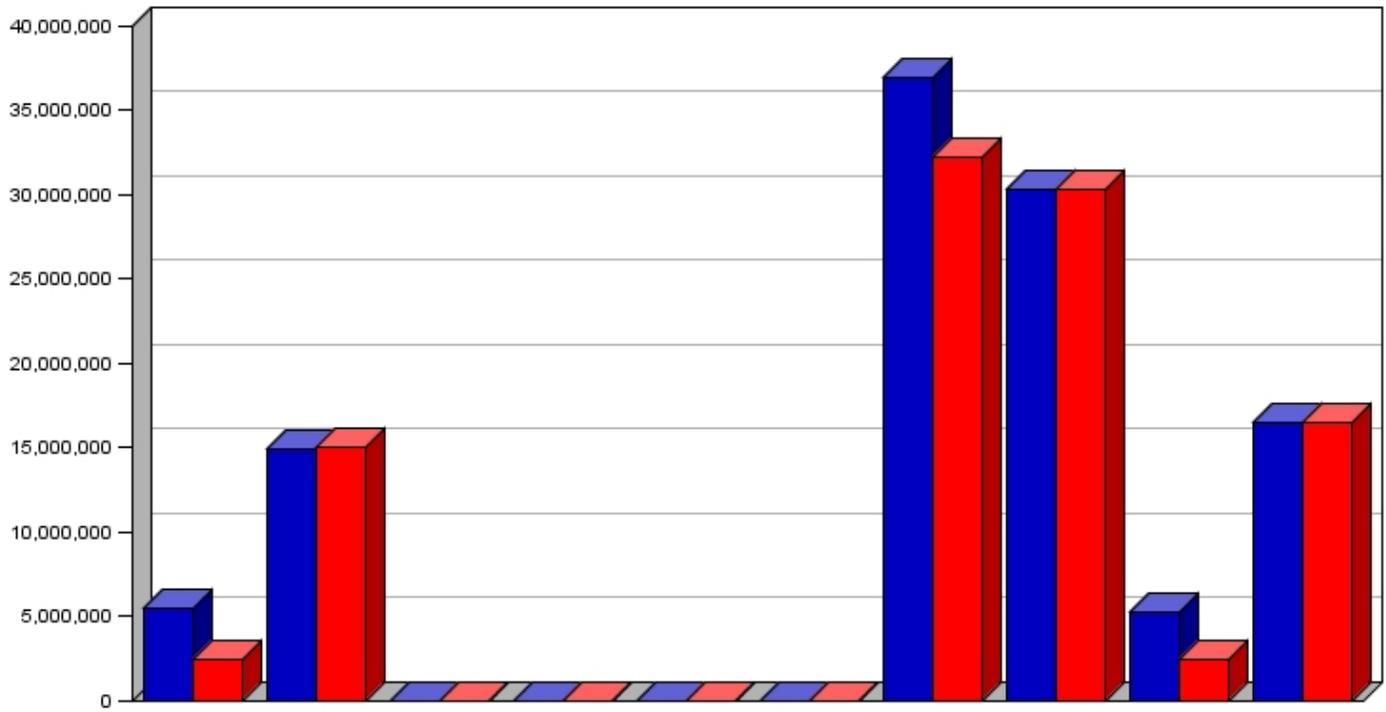


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	7,063,981	1,265,290	569,857	0	3,181	0	15,099	0	0	0
Total Projected Expenses	7,293,792	1,505,195	418,388	0	6,680	0	17,289	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$7,063,981	\$3,456,400	\$3,837,392	\$7,293,792	(\$229,811)	(3.25%)
Purchased / Contracted Services	\$1,265,290	\$484,444	\$1,020,752	\$1,505,195	(\$239,905)	(18.96%)
Supplies	\$569,857	\$145,527	\$272,861	\$418,388	\$151,469	26.58%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$3,181	\$4,466	\$2,214	\$6,680	(\$3,499)	(110.01%)
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$15,099	\$9,378	\$7,911	\$17,289	(\$2,190)	(14.50%)
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$8,917,408	\$4,100,215	\$5,141,130	\$9,241,345	(\$323,937)	(3.63%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December, 2013, there were 17 vacancies. Projected deficit due to 9 unfunded FTE.
Purchased / Contracted Services	Projected deficit due to cost for additional security and software maintenance contracts not anticipated in FY2014 budget.
Supplies	Projected surplus due to water/sewer charges less than anticipated.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Projected deficit due to fuel charges higher than anticipated.
Depreciation And Amortization	N/A
Other Costs	Projected deficit due to court ordered refunds higher than anticipated.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Non-Departmental

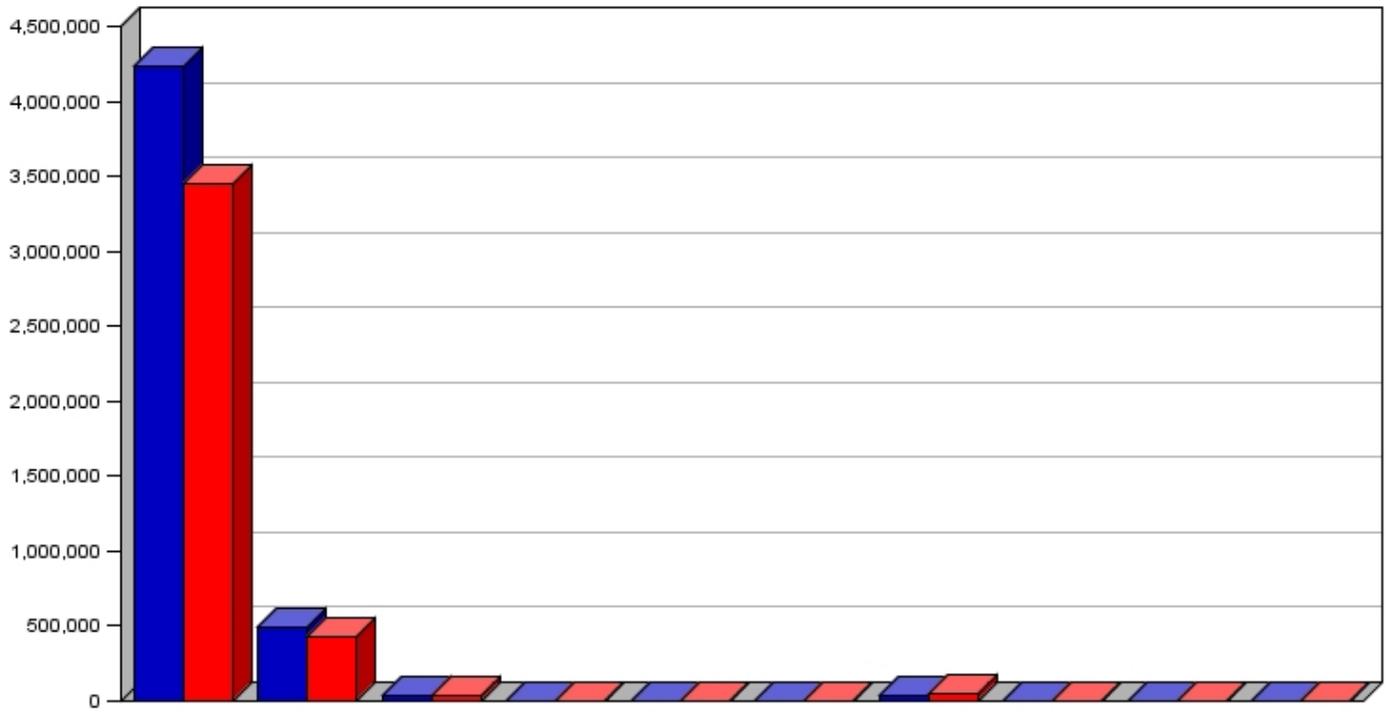


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	5,525,236	14,889,463	5,682	0	0	0	36,970,456	30,323,976	5,331,213	16,559,543
Total Projected Expenses	2,487,398	15,047,554	5,682	0	0	0	32,268,840	30,323,976	2,500,000	16,559,543

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$5,525,236	\$941,129	\$1,546,270	\$2,487,398	\$3,037,838	54.98%
Purchased / Contracted Services	\$14,889,463	\$11,646,399	\$3,401,156	\$15,047,554	(\$158,091)	(1.06%)
Supplies	\$5,682	\$895	\$4,787	\$5,682	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$36,970,456	\$16,018,847	\$16,249,993	\$32,268,840	\$4,701,616	12.72%
Debt Service	\$30,323,976	\$19,001,292	\$11,322,684	\$30,323,976	\$0	0.00%
Conversion / Summary	\$5,331,213	\$0	\$2,500,000	\$2,500,000	\$2,831,213	53.11%
Other Financing Uses	\$16,559,543	\$10,138,012	\$6,421,531	\$16,559,543	\$0	0.00%
Expenses	\$109,605,569	\$57,746,574	\$41,446,420	\$99,192,994	\$10,412,575	9.50%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	Variance is due to worker's comp of \$1.8MM and \$1.2MM of unemployment less than anticipated.
Purchased / Contracted Services	Over budget due to expenses for People TV for \$175K that were not anticipated.
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Savings due to \$2.8MM Council Carry forward and \$1.8MM OPEB expenses less than anticipated.
Debt Service	N/A
Conversion / Summary	Variance due to \$2.5MM related to snow trucks and equipment.
Other Financing Uses	N/A

General Fund, Department Of Human Resources

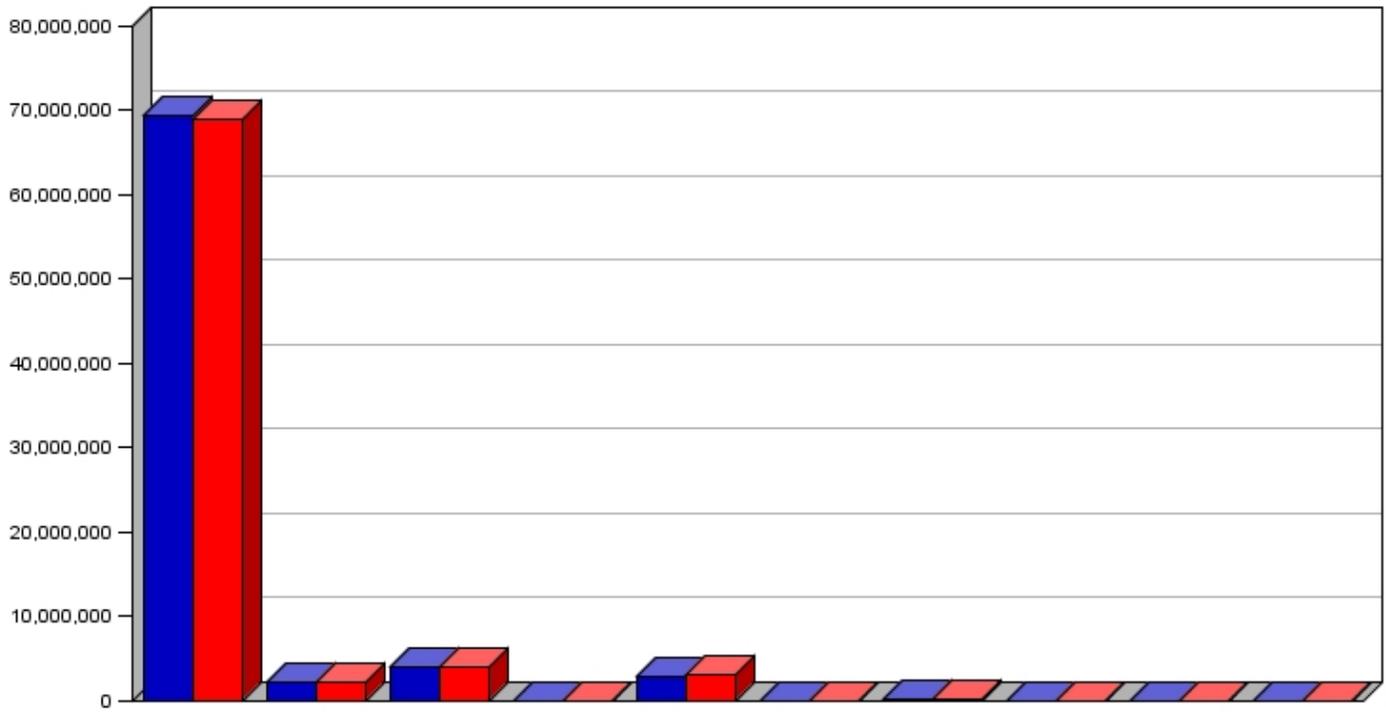


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	4,232,274	492,895	44,159	0	0	0	37,078	0	0	0
Total Projected Expenses	3,450,392	433,799	41,760	0	0	0	44,845	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$4,232,274	\$2,003,703	\$1,446,689	\$3,450,392	\$781,882	18.47%
Purchased / Contracted Services	\$492,895	\$37,554	\$396,245	\$433,799	\$59,096	11.99%
Supplies	\$44,159	\$21,732	\$20,028	\$41,760	\$2,399	5.43%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$1,896	(\$1,896)	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$37,078	\$22,465	\$22,380	\$44,845	(\$7,767)	(20.95%)
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$4,806,406	\$2,087,350	\$1,883,447	\$3,970,797	\$835,609	17.39%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013 DHR had 10.55 vacant positions.
Purchased / Contracted Services	DHR is still in the process of searching for a consultant for the Employee Assistance Program contract.
Supplies	Projected to spend within budget.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Actuals overstated, will correct in third quarter.
Depreciation And Amortization	N/A
Other Costs	To cover employee engagement programs.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Department Of Fire Services

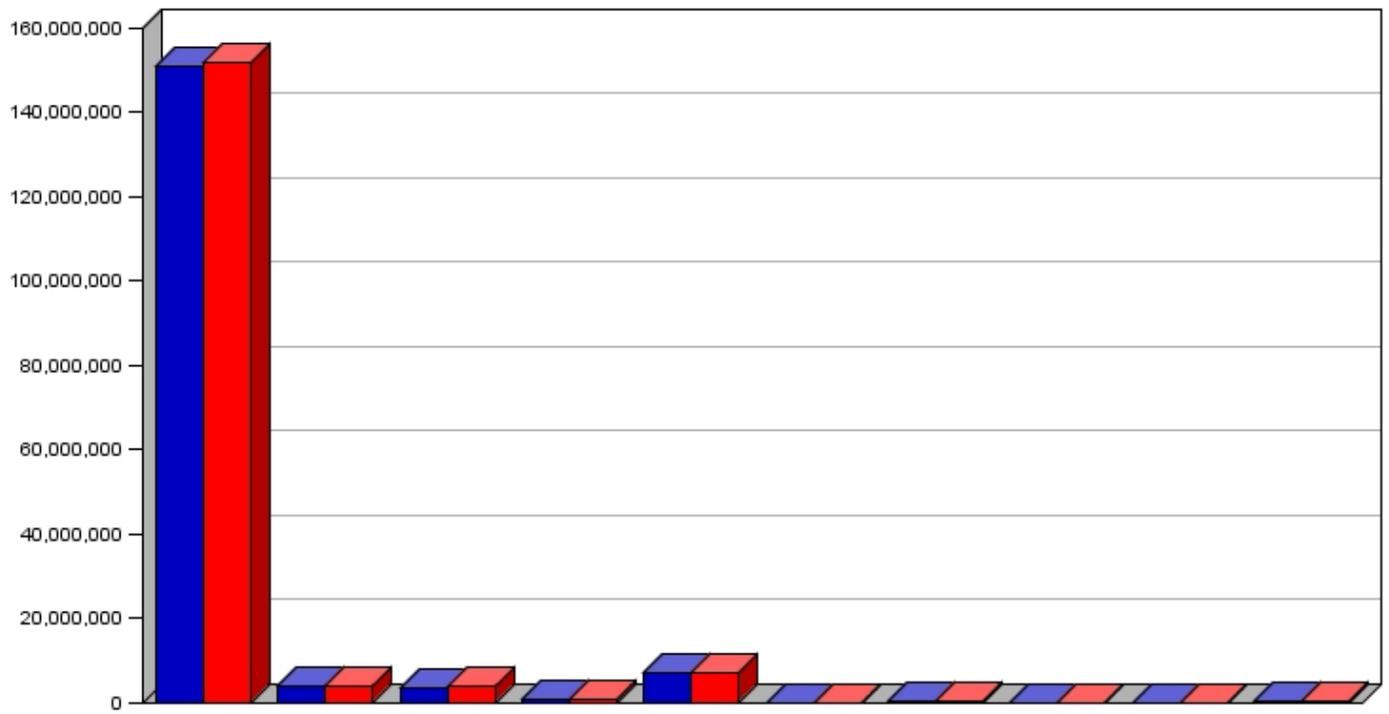


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	69,545,633	2,296,636	4,034,229	92,593	2,900,370	0	251,789	0	0	78,760
Total Projected Expenses	68,963,747	2,291,616	4,027,988	92,593	3,060,719	0	250,071	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$69,545,633	\$34,096,472	\$34,867,275	\$68,963,747	\$581,886	0.84%
Purchased / Contracted Services	\$2,296,636	\$612,801	\$1,678,814	\$2,291,616	\$5,020	0.22%
Supplies	\$4,034,229	\$584,309	\$3,443,679	\$4,027,988	\$6,241	0.15%
Capital Outlays	\$92,593	\$16,035	\$76,558	\$92,593	\$0	0.00%
Interfund / Interdepartmental Charges	\$2,900,370	\$1,600,640	\$1,460,078	\$3,060,719	(\$160,349)	(5.53%)
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$251,789	\$125,000	\$125,071	\$250,071	\$1,718	0.68%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$78,760	\$0	\$0	\$0	\$78,760	100.00%
Expenses	\$79,200,010	\$37,035,258	\$41,651,476	\$78,686,734	\$513,276	0.65%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, there were 20 vacancies; 6 civilian and 14 sworn. Projected surplus due to current vacancies and timing of S.A.F.E.R. grant ending later than anticipated. Projection includes extra sworn salary costs related to Winter Storm 2014 in the amount of \$65,242.54.
Purchased / Contracted Services	Projected surplus due to contract services for repairs and maintenance less than anticipated.
Supplies	Projected surplus due to medical supplies less than anticipated. Projection includes supply costs related Winter Storm 2014 in the amount of \$15,134.
Capital Outlays	Projected to spend within budget.
Interfund / Interdepartmental Charges	Projected deficit due to motor fuel and repairs higher than anticipated.
Depreciation And Amortization	N/A
Other Costs	This line consists of the Fulton County MOU for the Station 36 area.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	This line consists of S.A.F.E.R. grant adjustments. Savings will be used to offset another line item.

General Fund, Department Of Police Services

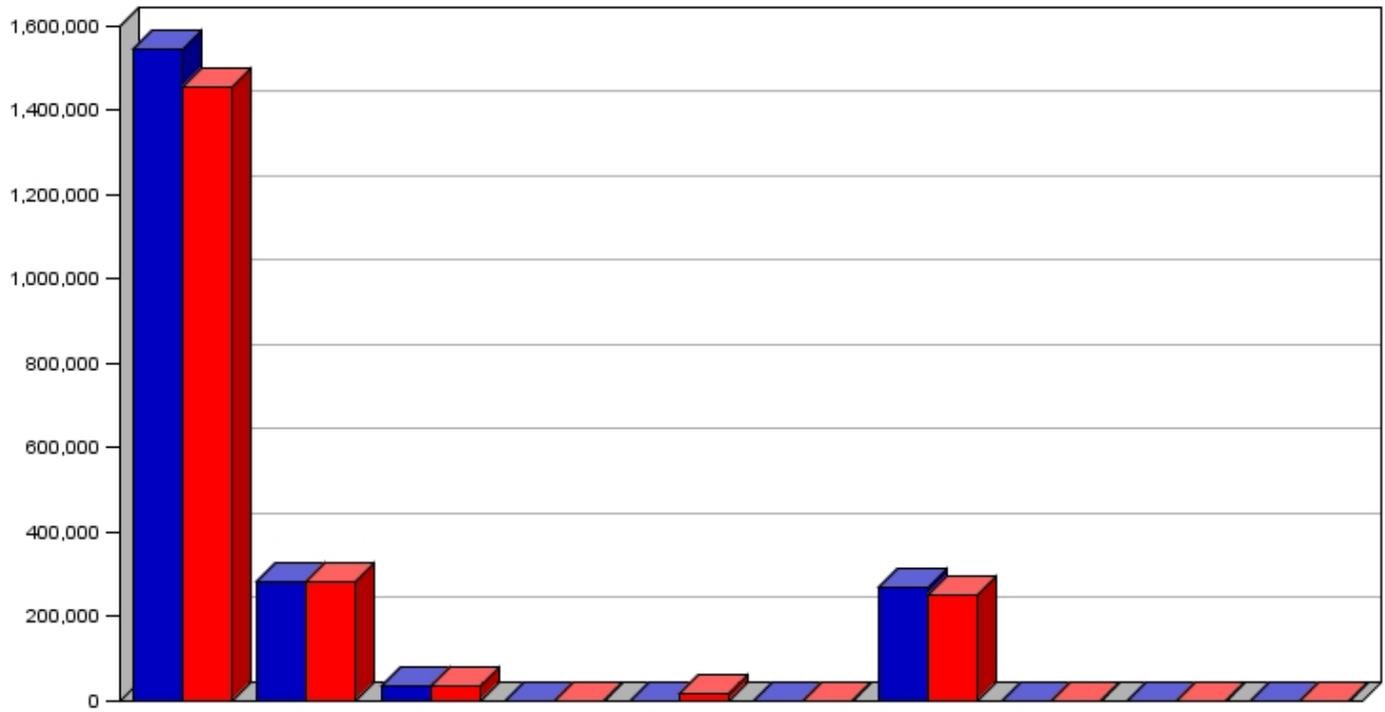


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	150,869,718	4,211,124	3,751,671	988,971	7,268,141	0	282,266	0	0	633,825
Total Projected Expenses	151,798,523	4,173,121	3,952,806	899,000	7,157,529	0	528,532	0	0	461,824

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$150,869,718	\$76,321,516	\$75,477,006	\$151,798,523	(\$928,805)	(0.62%)
Purchased / Contracted Services	\$4,211,124	\$2,191,102	\$1,982,019	\$4,173,121	\$38,003	0.90%
Supplies	\$3,751,671	\$2,380,505	\$1,572,302	\$3,952,806	(\$201,135)	(5.36%)
Capital Outlays	\$988,971	\$3,646,150	(\$2,747,150)	\$899,000	\$89,971	9.10%
Interfund / Interdepartmental Charges	\$7,268,141	\$3,472,110	\$3,685,419	\$7,157,529	\$110,612	1.52%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$282,266	\$8,892	\$519,641	\$528,532	(\$246,266)	(87.25%)
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$633,825	\$0	\$461,824	\$461,824	\$172,001	27.14%
Expenses	\$168,005,716	\$88,020,276	\$80,951,060	\$168,971,336	(\$965,620)	(0.57%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, APD had 38 vacancies, which 9 were civilian and 38 sworn. Deficit is due to an increase in retention bonus (\$600K) and overtime (\$300K) due to winter storm 2014.
Purchased / Contracted Services	Variance is due to timing of invoices and spending as budgeted.
Supplies	Deficit is due to insufficient funds for uniform allotments and unexpected helicopter supplies.
Capital Outlays	Surplus is due to expenses for police vehicle purchase to be reclassified to another fund and less capital outlays anticipated.
Interfund / Interdepartmental Charges	Variance is due to less fuel and maintenance cost anticipated.
Depreciation And Amortization	N/A
Other Costs	Deficit is due to increase for grant matches (COPS and HEAT).
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	Projected budget to transfer to 2501 for matching for grant funds.

General Fund, Dept Of Planning & Community Development

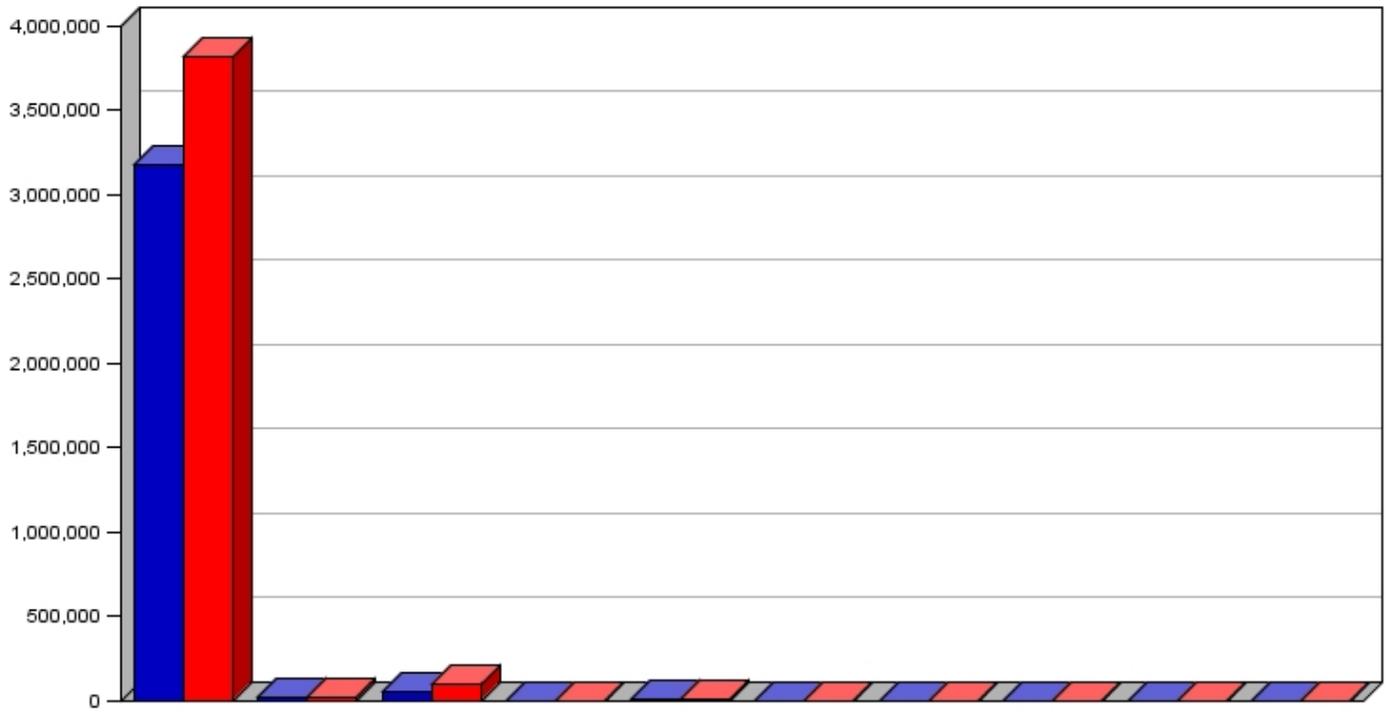


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	1,544,108	283,432	33,758	0	263	0	269,448	0	0	0
Total Projected Expenses	1,458,422	283,432	33,759	0	15,871	0	252,730	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$1,544,108	\$663,246	\$795,176	\$1,458,422	\$85,686	5.55%
Purchased / Contracted Services	\$283,432	\$116,996	\$166,436	\$283,432	\$0	0.00%
Supplies	\$33,758	\$9,811	\$23,948	\$33,759	(\$1)	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$263	\$51,104	(\$35,233)	\$15,871	(\$15,608)	(5,934.62%)
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$269,448	\$35,759	\$216,971	\$252,730	\$16,718	6.20%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$2,131,009	\$876,916	\$1,167,298	\$2,044,214	\$86,795	4.07%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, the Department of Planning and Community Development had one vacant position.
Purchased / Contracted Services	Projected to spend within budget.
Supplies	Projected to spend within budget.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Spending budget based on anticipated motor, fuel, and repairs. The deficit is due to actual activity which will be transferred to Building and Permit Fund by the end of 3 rd quarter.
Depreciation And Amortization	N/A
Other Costs	Compensation Board Members expenses less than anticipated.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Department Of The Solicitor

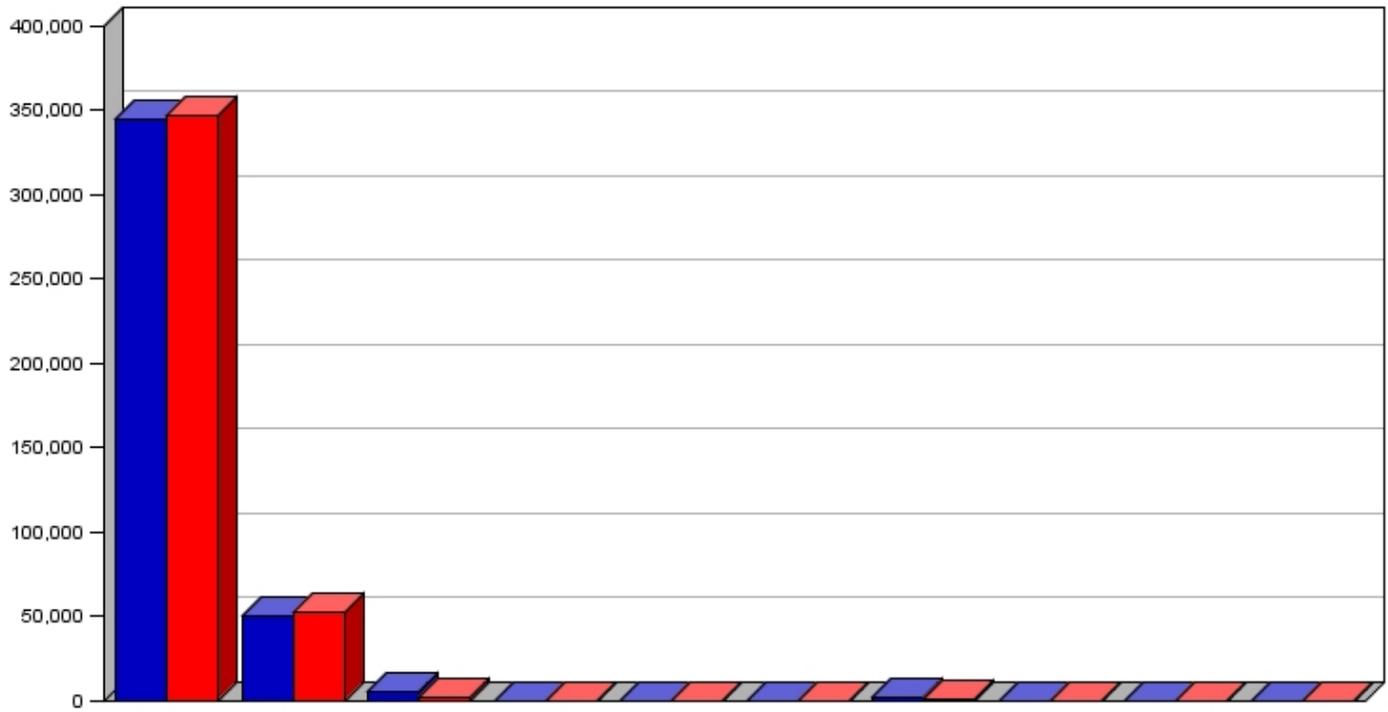


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	3,184,463	24,075	55,779	0	7,544	0	0	0	0	0
Total Projected Expenses	3,817,037	24,796	95,823	0	7,756	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$3,184,463	\$1,661,052	\$2,155,985	\$3,817,037	(\$632,574)	(19.86%)
Purchased / Contracted Services	\$24,075	\$8,871	\$15,925	\$24,796	(\$721)	(3.00%)
Supplies	\$55,779	\$62,281	\$33,542	\$95,823	(\$40,044)	(71.79%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$7,544	\$3,433	\$4,323	\$7,756	(\$212)	(2.81%)
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$3,271,861	\$1,735,637	\$2,209,776	\$3,945,413	(\$673,552)	(20.59%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, there were no vacancies. Variance due to the staffing needs to support additional 9th judge and programs/initiatives.
Purchased / Contracted Services	Projected deficit due to postage costs and additional bar dues not anticipated in FY14 budget.
Supplies	Projected deficit due to increased copier costs; PTIT costs; and unanticipated equipment replacement.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Projected deficit due to repair/maintenance higher than anticipated.
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Department Of Ethics

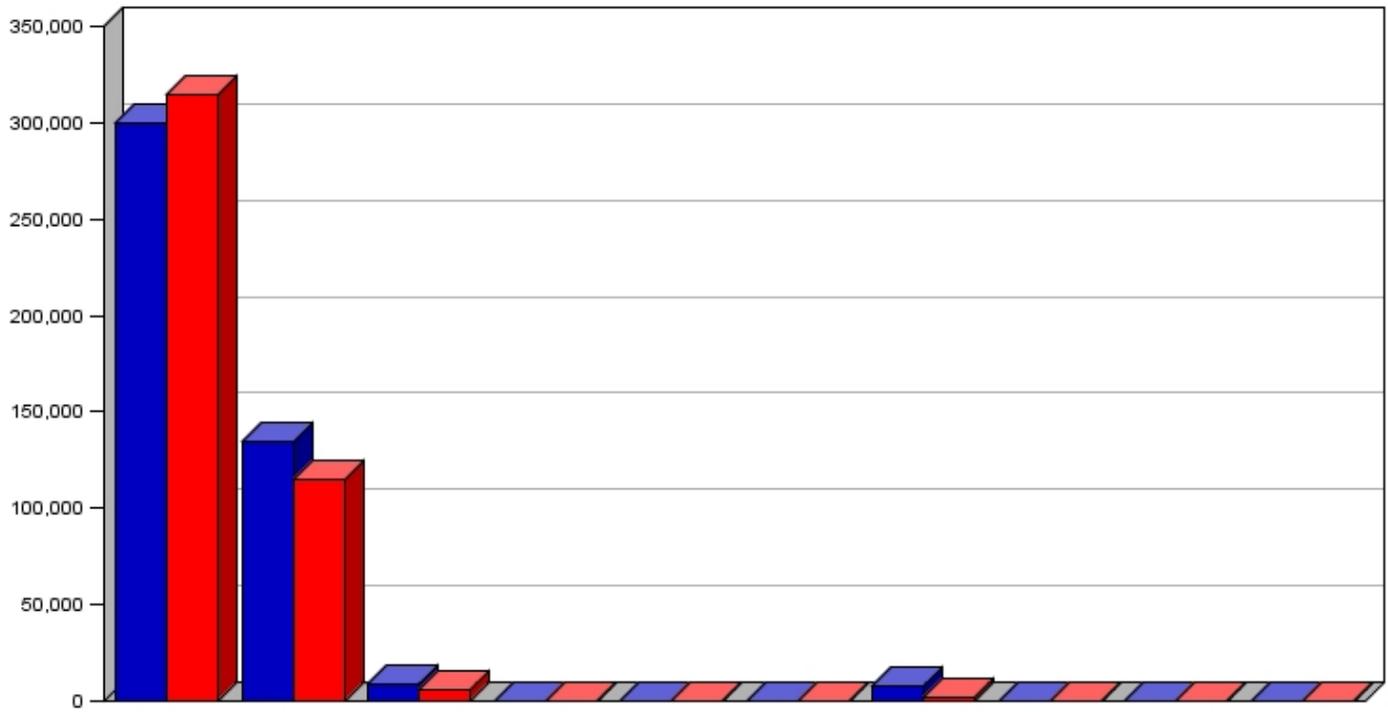


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	344,729	50,838	5,994	0	0	0	2,000	0	0	0
Total Projected Expenses	347,254	52,375	2,312	0	0	0	1,330	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$344,729	\$175,338	\$171,915	\$347,254	(\$2,525)	(0.73%)
Purchased / Contracted Services	\$50,838	\$13,077	\$39,298	\$52,375	(\$1,537)	(3.02%)
Supplies	\$5,994	\$300	\$2,012	\$2,312	\$3,682	61.44%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$2,000	\$30	\$1,300	\$1,330	\$670	33.50%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$403,561	\$188,745	\$214,525	\$403,270	\$291	0.07%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013 the Ethics Office had 0 vacant positions.
Purchased / Contracted Services	Increase due to engagement of outside contractors.
Supplies	Savings will be applied to cover other line items.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Savings will be applied to cover other line items.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Atlanta Citizens Review Board

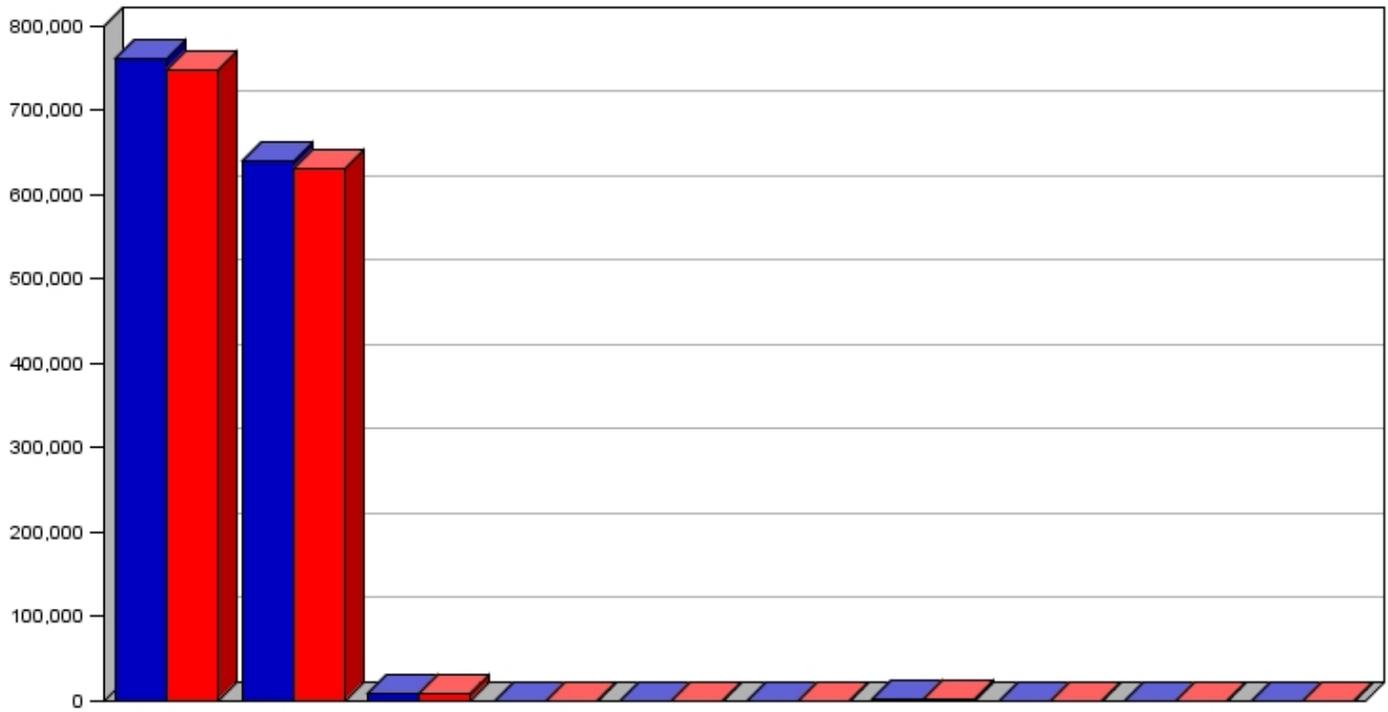


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	300,109	135,025	9,288	0	0	0	7,933	0	0	0
Total Projected Expenses	314,348	114,850	6,272	0	0	0	1,904	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$300,109	\$163,112	\$151,236	\$314,348	(\$14,239)	(4.74%)
Purchased / Contracted Services	\$135,025	\$50,929	\$63,921	\$114,850	\$20,175	14.94%
Supplies	\$9,288	\$4,947	\$1,325	\$6,272	\$3,016	32.47%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$7,933	\$250	\$1,654	\$1,904	\$6,029	76.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$452,355	\$219,237	\$218,136	\$437,374	\$14,981	3.31%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, Atlanta Citizen Review Board had one vacant position. Extra-help positions funded by savings in other line items.
Purchased / Contracted Services	Savings used to fund extra-help positions.
Supplies	Savings used to fund extra-help positions.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Savings used to fund extra-help positions.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Department Of Audit

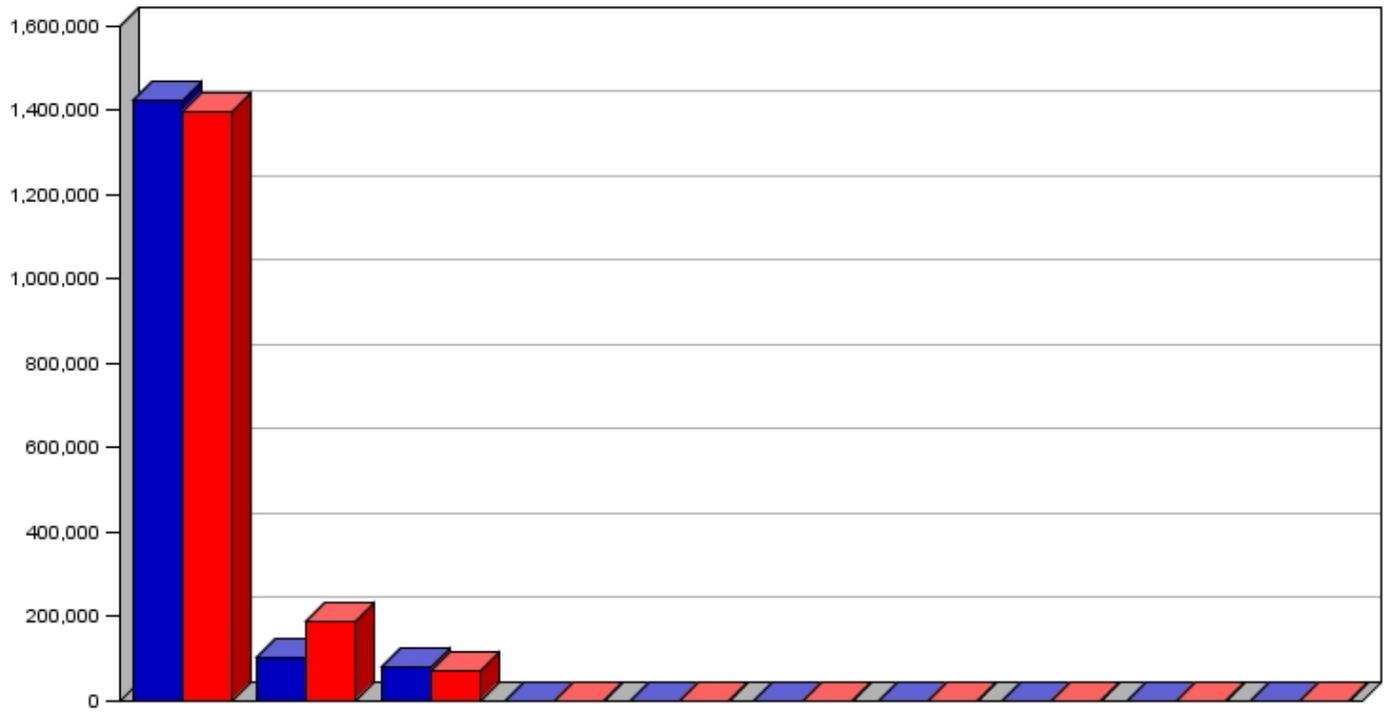


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	761,344	640,505	10,092	0	0	0	2,000	0	0	0
Total Projected Expenses	748,098	631,886	8,745	0	0	0	1,549	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$761,344	\$346,693	\$401,405	\$748,098	\$13,246	1.74%
Purchased / Contracted Services	\$640,505	\$117,398	\$514,488	\$631,886	\$8,619	1.35%
Supplies	\$10,092	\$5,472	\$3,273	\$8,745	\$1,347	13.35%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$2,000	\$594	\$954	\$1,549	\$451	22.56%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$1,413,941	\$470,157	\$920,121	\$1,390,278	\$23,663	1.67%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013 the Office of the Auditor has one vacant full-time position and two vacant extra-help intern positions.
Purchased / Contracted Services	Decrease due to delay in finalizing audit projects.
Supplies	Plans to replace two laptops past life cycle.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Decrease due to delay in committee meetings for board members.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Department Of Public Defender

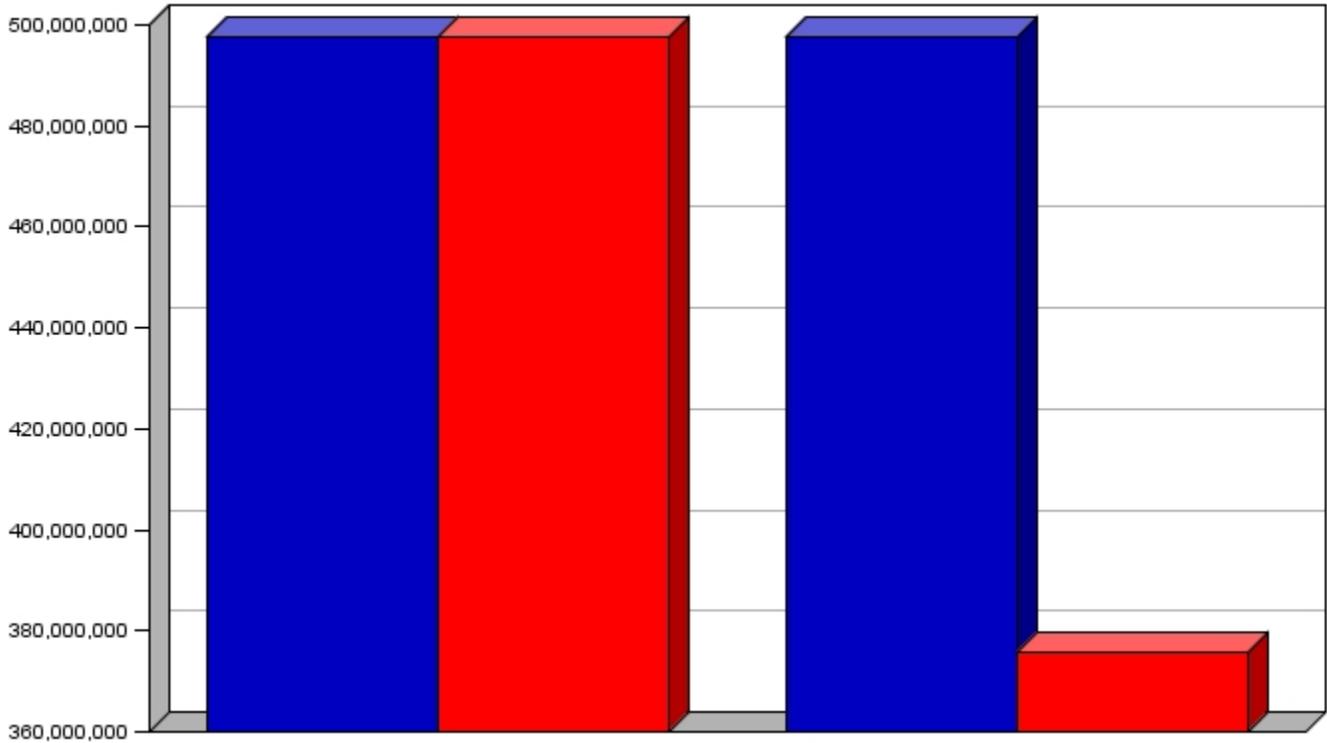


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	1,425,461	101,535	80,414	0	0	0	0	0	0	0
Total Projected Expenses	1,399,365	186,916	69,755	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$1,425,461	\$634,782	\$764,583	\$1,399,365	\$26,096	1.83%
Purchased / Contracted Services	\$101,535	\$111,837	\$75,079	\$186,916	(\$85,381)	(84.09%)
Supplies	\$80,414	\$32,437	\$37,318	\$69,755	\$10,659	13.26%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$1,607,410	\$779,056	\$876,980	\$1,656,036	(\$48,626)	(3.03%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, there was one vacant position. Projected surplus due to current vacancy.
Purchased / Contracted Services	Projected deficit due to cost for contracted attorneys higher than anticipated.
Supplies	Projected surplus due to current cost savings efforts.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

**Airport Revenue Fund
BUDGET VARIANCE ANALYSIS AND PROJECTION**



	Revenues	Expenses
■ FY14 COA Funding Budget	497,694,024	497,694,024
■ FY14 Projection	497,694,024	375,837,811

Account	Actual Y-T-D(Dec) FY12	Actual Y-T-D(Dec) FY13	COA Funding Budget YearTotal FY14	Actual Y-T-D(Dec) FY14	Projected Expenses YearTotal FY14	Variance (\$)	Variance (%)
Revenues	\$198,329,370	\$242,026,619	\$497,694,024	\$254,289,806	\$497,694,024	\$0	0.00%
Expenses	\$148,934,321	\$179,949,359	\$497,694,024	\$186,150,839	\$375,837,811	\$121,856,213	24.48%
Surplus (Deficit)	\$49,395,049	\$62,077,260	\$0	\$68,138,967	\$121,856,212	\$121,856,212	N/A

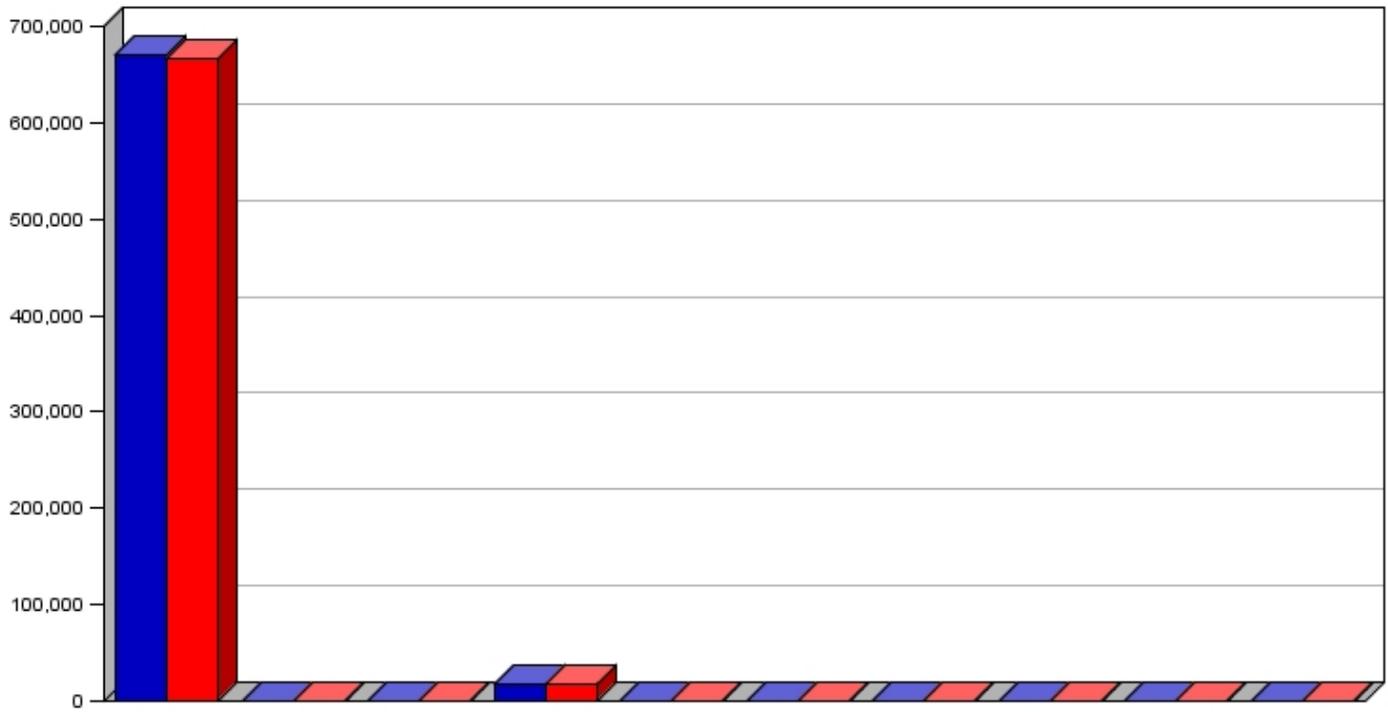
Major Revenue Variances:

As of December 31, 2013, the Department of Aviation revenues are expected to perform at a level consistent with anticipated revenues.

Major Expenditure Variances:

The Department of Aviation anticipates a year end expenditures of \$375.8MM, which is under budget \$121.9MM. The reserves balance of \$98MM is the majority of the variance. Other expenditure accounts include \$11.3MM in purchases, \$4MM personnel vacancies, \$3MM Tax Dispute Case which did not materialize and \$3MM in Supplies.

Airport Revenue Fund, Executive Offices

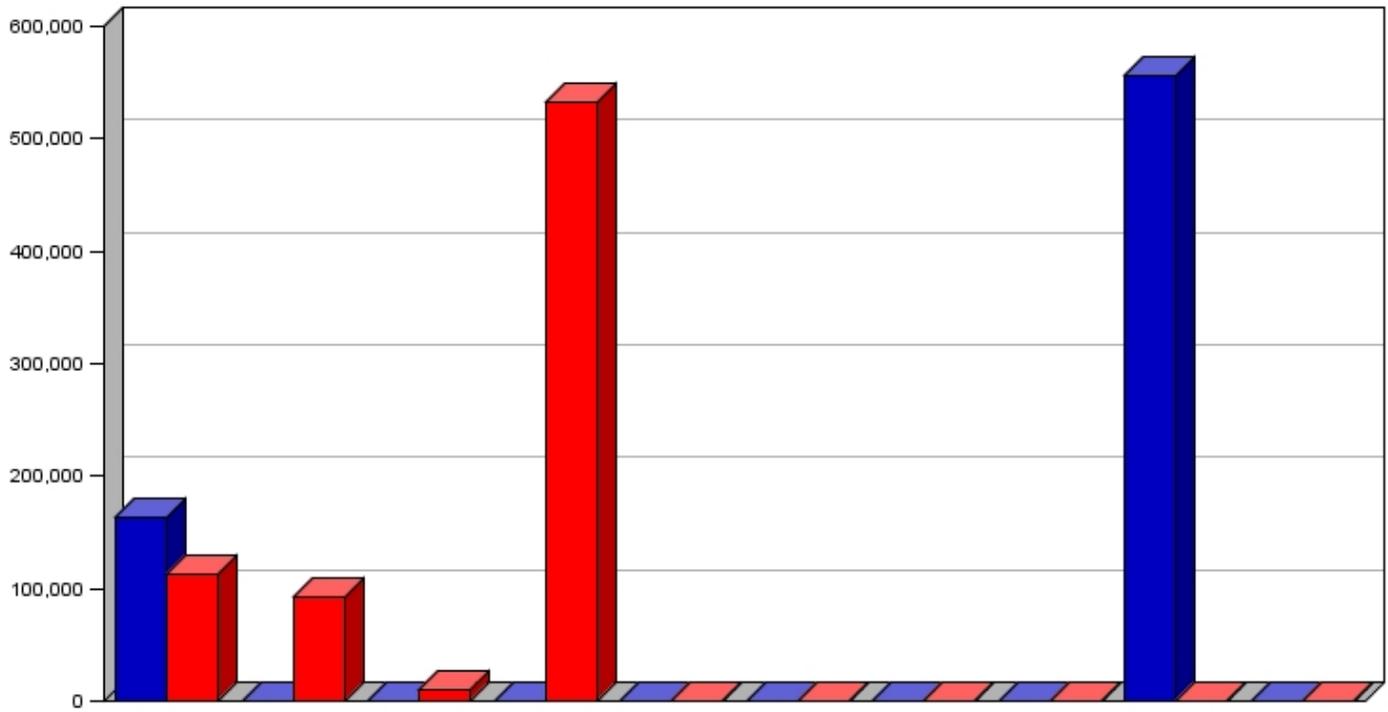


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	670,702	0	0	17,500	0	0	0	0	0	0
Total Projected Expenses	666,762	0	0	17,500	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$670,702	\$244,176	\$422,585	\$666,762	\$3,940	0.59%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$17,500	\$0	\$17,500	\$17,500	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$688,202	\$244,176	\$440,085	\$684,262	\$3,940	0.57%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	No vacant positions as of December 31, 2014. Slight savings due to 1 vacant position during the 1st quarter of 2014.
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	Projected to spend within budget.
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Airport Revenue Fund, Department Of Information Technology

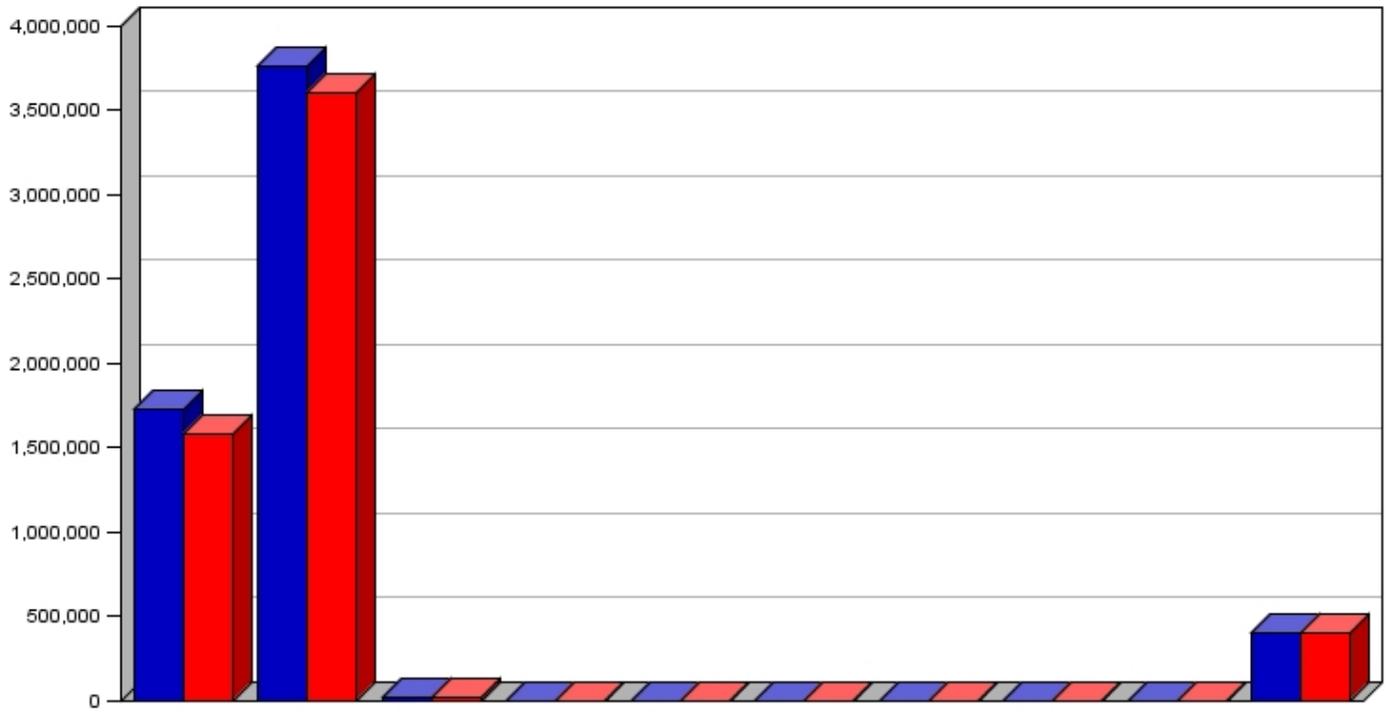


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	162,720	0	0	0	0	0	0	0	556,616	0
Total Projected Expenses	113,656	93,023	10,007	532,082	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$162,720	\$39,238	\$74,418	\$113,656	\$49,064	30.15%
Purchased / Contracted Services	\$0	\$93,023	\$0	\$93,023	(\$93,023)	0.00%
Supplies	\$0	\$10,007	\$0	\$10,007	(\$10,007)	0.00%
Capital Outlays	\$0	\$216,715	\$315,367	\$532,082	(\$532,082)	(171,639,232.26%)
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$556,616	\$0	\$0	\$0	\$556,616	100.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$719,337	\$358,983	\$389,785	\$748,768	(\$29,432)	(4.09%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, there were two vacant positions. The projected surplus is due to these positions being splitfunded for the 311 Call Center and GIS implementation.
Purchased / Contracted Services	This line represents the expense capture for the 311 Call Center project (start up and build out).
Supplies	This line represents the expense capture for the 311 Call Center project (start up and build out).
Capital Outlays	This line represents the expense capture for the 311 Call Center project (start up and build out).
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	This line represents the previous fiscal year balance for the 311 Call Center project.
Other Financing Uses	N/A

Airport Revenue Fund, Department Of Law

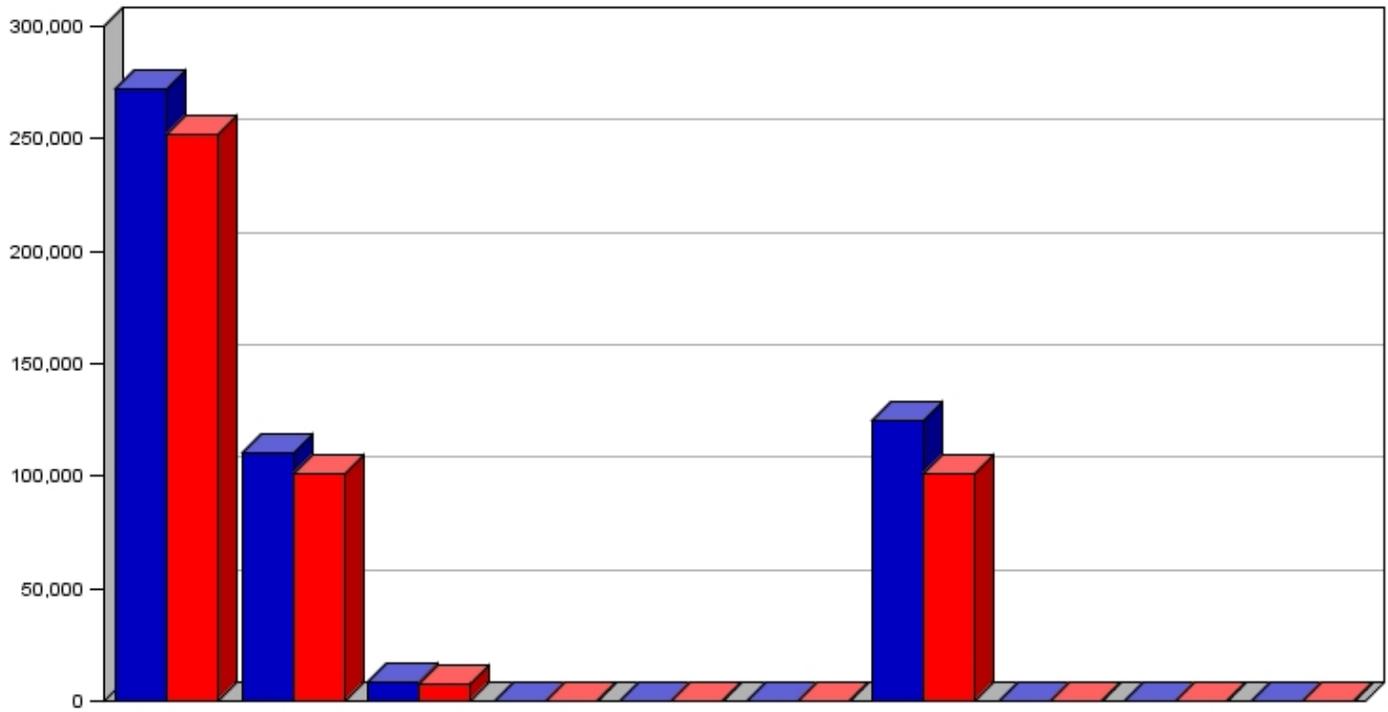


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	1,725,855	3,766,335	19,566	0	0	0	2,500	0	0	400,925
Total Projected Expenses	1,583,341	3,605,243	19,566	0	0	0	2,500	0	0	400,924

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$1,725,855	\$744,192	\$839,149	\$1,583,341	\$142,514	8.26%
Purchased / Contracted Services	\$3,766,335	\$858,899	\$2,746,344	\$3,605,243	\$161,092	4.28%
Supplies	\$19,566	\$6,941	\$12,625	\$19,566	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$2,500	\$1,088	\$1,411	\$2,500	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$400,925	\$0	\$400,924	\$400,924	\$0	0.00%
Expenses	\$5,915,180	\$1,611,121	\$4,000,453	\$5,611,574	\$303,606	5.13%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, the Department of Law had (4) vacant positions.
Purchased / Contracted Services	Surplus due to lower than anticipated outside counsel expenses.
Supplies	Projected to spend within budget.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Projected to spend within budget.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	Projected to spend within budget.

Airport Revenue Fund, Department Of Finance

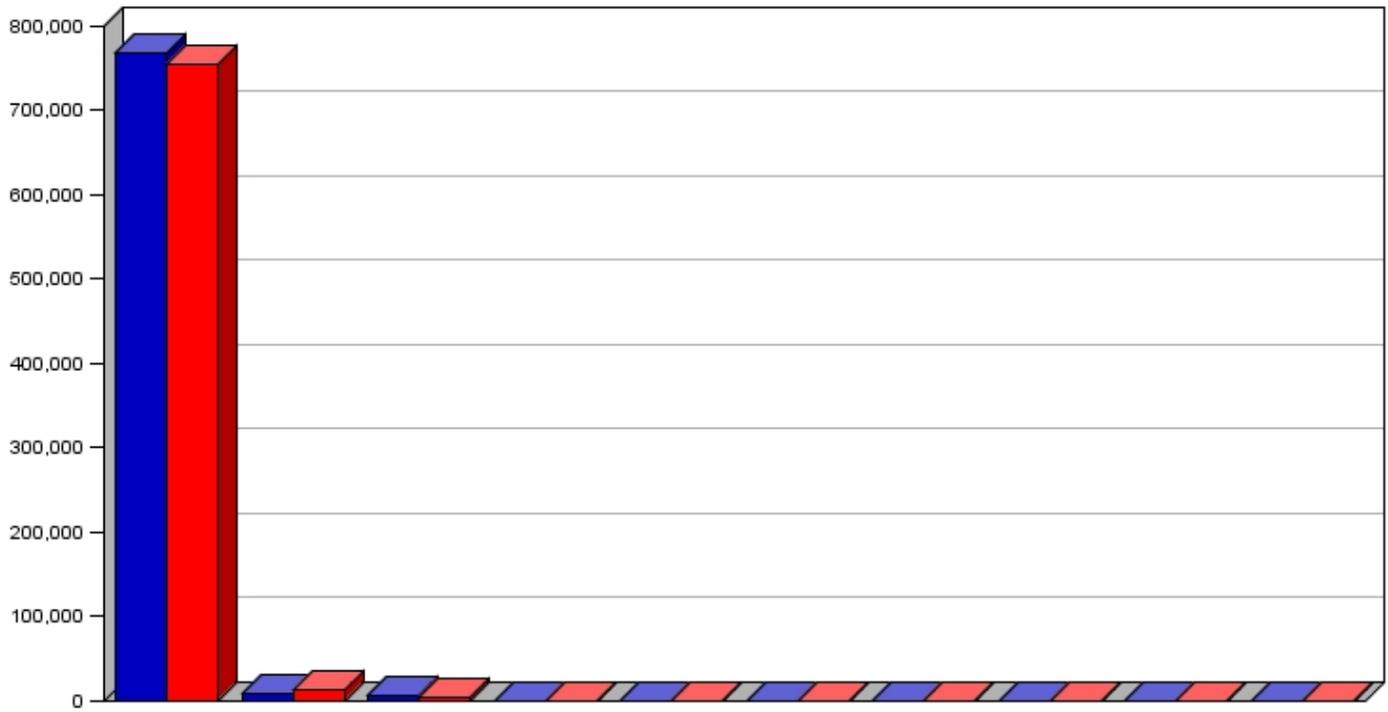


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	272,545	110,430	8,290	0	0	0	125,000	0	0	0
Total Projected Expenses	251,658	100,754	7,420	0	0	0	100,992	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$272,545	\$97,604	\$154,054	\$251,658	\$20,887	7.66%
Purchased / Contracted Services	\$110,430	\$45,437	\$55,317	\$100,754	\$9,676	8.76%
Supplies	\$8,290	\$230	\$7,190	\$7,420	\$870	10.50%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$125,000	\$0	\$100,992	\$100,992	\$24,008	19.21%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$516,265	\$143,271	\$317,552	\$460,823	\$55,442	10.74%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013 the Department of Finance had 1 vacant position.
Purchased / Contracted Services	Spending Budget as needed based on timing of invoices.
Supplies	Variance due to increased supply spending.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Spending Budget as needed based on timing of invoices.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Airport Revenue Fund, Department Of Procurement

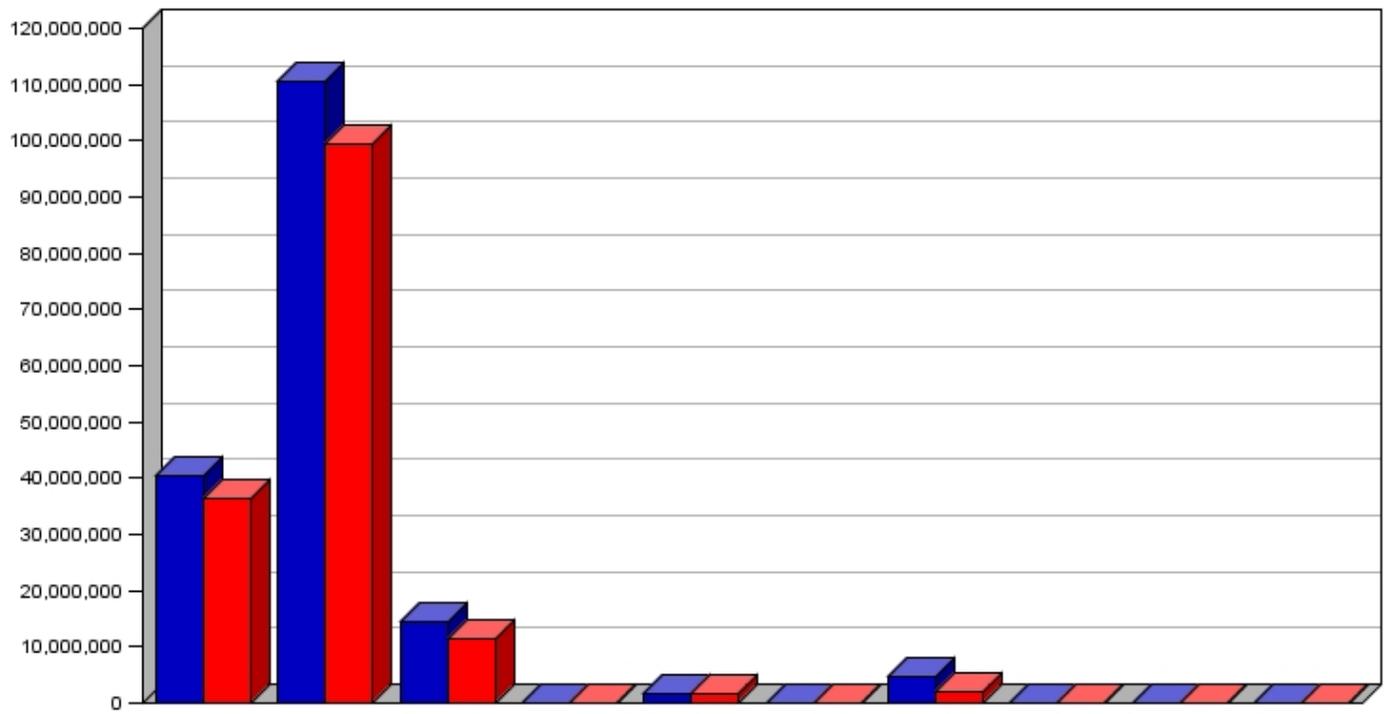


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	768,196	9,275	5,967	0	0	0	0	0	0	0
Total Projected Expenses	756,065	13,216	4,294	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$768,196	\$376,743	\$379,322	\$756,065	\$12,131	1.58%
Purchased / Contracted Services	\$9,275	\$6,723	\$6,494	\$13,216	(\$3,941)	(42.49%)
Supplies	\$5,967	\$1,577	\$2,717	\$4,294	\$1,673	28.04%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$783,438	\$385,042	\$388,533	\$773,575	\$9,863	1.26%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013 DOP had one vacant position.
Purchased / Contracted Services	Increase due to unresolved Ricoh lease agreement payment.
Supplies	Deficit due to decrease in supply spending.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Airport Revenue Fund, Department Of Aviation

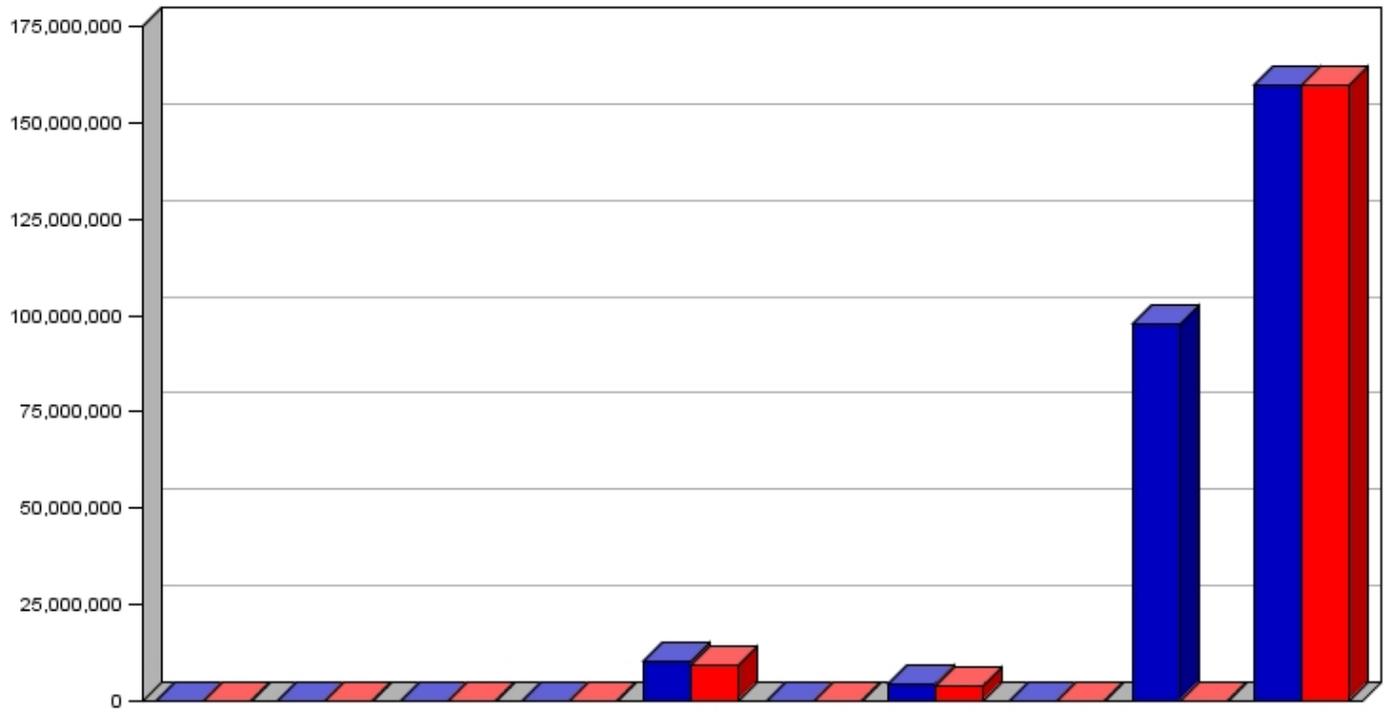


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	40,387,614	110,669,826	14,475,481	128,500	1,689,771	0	4,848,536	0	2,129	0
Total Projected Expenses	36,362,510	99,348,003	11,627,335	128,500	1,641,853	0	2,067,871	0	2,129	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$40,387,614	\$18,181,255	\$18,181,255	\$36,362,510	\$4,025,104	9.97%
Purchased / Contracted Services	\$110,669,826	\$45,563,525	\$53,784,478	\$99,348,003	\$11,321,823	10.23%
Supplies	\$14,475,481	\$5,262,156	\$6,365,180	\$11,627,335	\$2,848,146	19.68%
Capital Outlays	\$128,500	\$41,625	\$86,875	\$128,500	\$0	0.00%
Interfund / Interdepartmental Charges	\$1,689,771	\$701,797	\$940,055	\$1,641,853	\$47,918	2.84%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$4,848,536	\$1,628,309	\$439,563	\$2,067,871	\$2,780,665	57.35%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$2,129	\$0	\$2,129	\$2,129	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$172,201,857	\$71,378,667	\$79,799,535	\$151,178,202	\$21,023,655	12.21%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, the Department of Aviation had 84 vacant positions.
Purchased / Contracted Services	Savings is mainly due to contract delays due to request for proposal protest, revisions, redo's due to contract errors, on-call services (companies on retainer) not being utilized and agreements rescheduled to next year.
Supplies	Savings is mainly due to utility cost and services lower than expected and supply needs based on poor weather conditions, such as the lack of rain effecting landscaping, that did not materialize.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Variance due to fuel and repair cost slightly lower than anticipated.
Depreciation And Amortization	N/A
Other Costs	Savings due to tax dispute case with Clayton County budgeted but did not materialize.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Airport Revenue Fund, Non-Departmental



	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	0	0	0	10,237,250	0	4,321,218	0	97,966,032	159,559,339
Total Projected Expenses	0	0	0	0	9,469,035	0	4,051,675	0	0	159,559,339

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$0	\$4,317,271	(\$4,317,271)	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$10,237,250	\$4,231,378	\$5,237,657	\$9,469,035	\$768,215	7.50%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$4,321,218	\$2,051,675	\$2,000,000	\$4,051,675	\$269,543	6.24%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$97,966,032	\$0	\$0	\$0	\$97,966,032	100.00%
Other Financing Uses	\$159,559,339	\$79,926,122	\$79,633,217	\$159,559,339	\$0	0.00%
Expenses	\$272,083,839	\$90,526,446	\$82,553,603	\$173,080,050	\$99,003,790	36.39%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	N/A
Purchased / Contracted Services	Actuals overstated due to prior year accrual; to be reversed in third quarter.
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Variance is due to monthly indirect cost allocations lower than anticipated.
Depreciation And Amortization	N/A
Other Costs	Variance is mainly due to health care cost for retirees lower than anticipated.
Debt Service	N/A
Conversion / Summary	Variance is due to Budget reserves that will be utilized as needed.
Other Financing Uses	N/A

Airport Revenue Fund, Department Of Human Resources

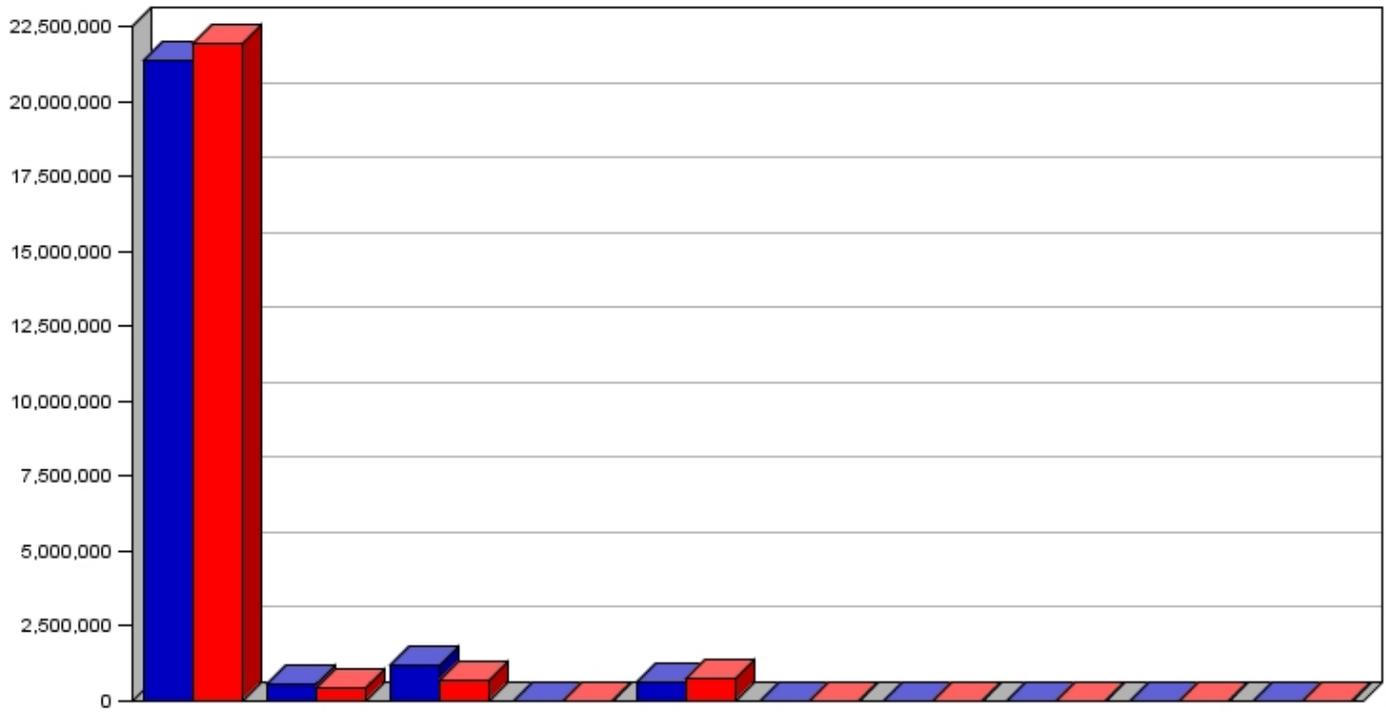


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	1,535,453	51,990	2,890	0	0	0	789	0	0	0
Total Projected Expenses	1,131,566	44,514	2,193	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$1,535,453	\$688,042	\$443,524	\$1,131,566	\$403,887	26.30%
Purchased / Contracted Services	\$51,990	\$7,320	\$37,194	\$44,514	\$7,476	14.38%
Supplies	\$2,890	\$0	\$2,193	\$2,193	\$697	24.13%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$789	\$0	\$0	\$0	\$789	100.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$1,591,122	\$695,362	\$482,911	\$1,178,273	\$412,849	25.95%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013 DHR had 8 vacant positions.
Purchased / Contracted Services	Decrease due to pre-employment physical contract costs were less than anticipated.
Supplies	Projected to spend within budget.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Savings due to business meeting expenses that will be reflected in another line item.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Airport Revenue Fund, Department Of Fire Services

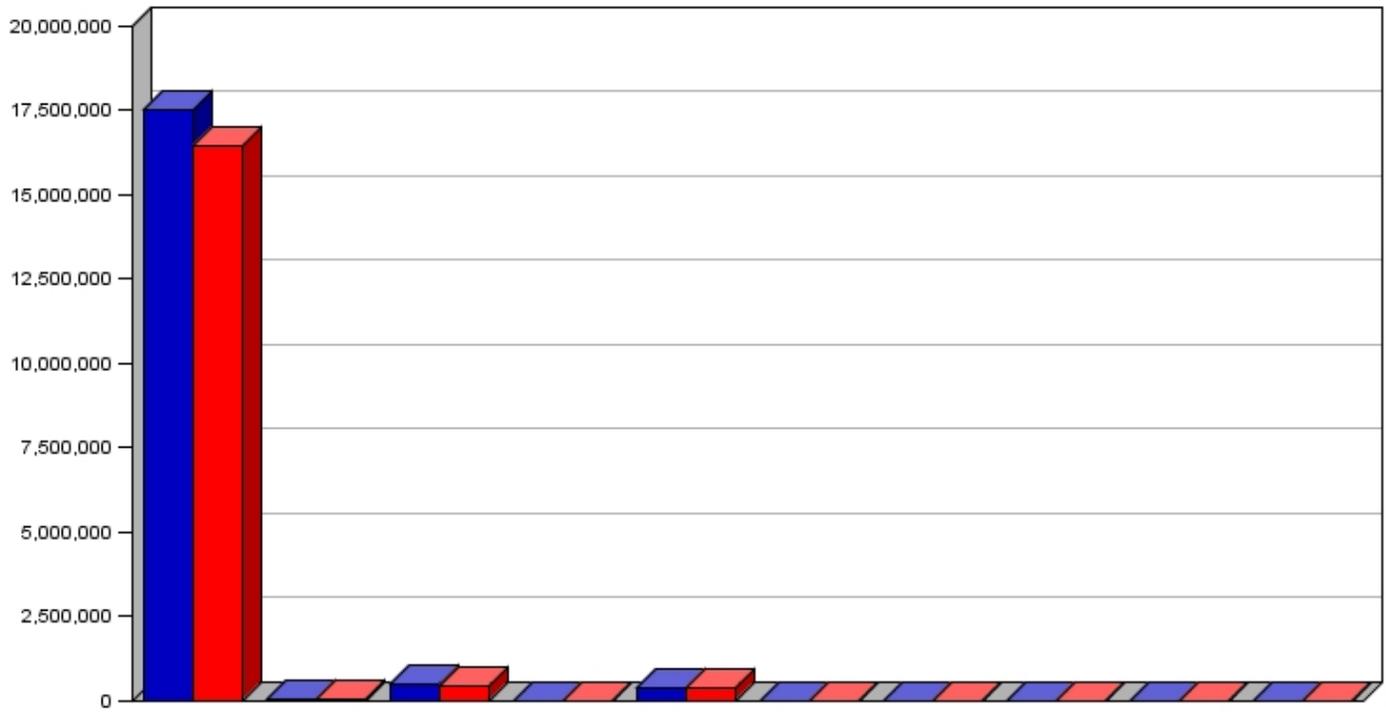


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	21,348,630	569,005	1,226,164	5,549	619,580	0	10,000	0	0	0
Total Projected Expenses	21,936,854	430,822	724,712	0	733,356	0	4,750	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$21,348,630	\$11,149,688	\$10,787,165	\$21,936,854	(\$588,224)	(2.76%)
Purchased / Contracted Services	\$569,005	\$102,587	\$328,234	\$430,822	\$138,183	24.29%
Supplies	\$1,226,164	\$293,561	\$431,151	\$724,712	\$501,452	40.90%
Capital Outlays	\$5,549	\$0	\$0	\$0	\$5,549	100.00%
Interfund / Interdepartmental Charges	\$619,580	\$403,381	\$329,975	\$733,356	(\$113,776)	(18.36%)
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$10,000	\$1,250	\$3,500	\$4,750	\$5,250	52.50%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$23,778,928	\$11,950,468	\$11,880,026	\$23,830,494	(\$51,566)	(0.22%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, Fire Airport Division had seven vacant positions; six sworn and one civilian. Variance is due to vacation leave, FMLA, and holiday staffing for extra assignments. Projection includes overtime costs related to Winter Storm 2014 in the amount of \$50,482.93.
Purchased / Contracted Services	Projected surplus due to third party EMS billing services and contract for random drug testing expenses less than anticipated. Projection includes services for tire chains and kerosene related to Winter Storm 2014 in the amount of \$18,217.49.
Supplies	Projected surplus due to supplies less than anticipated.
Capital Outlays	Projected surplus due to capital outlays less than anticipated.
Interfund / Interdepartmental Charges	Projected deficit due to increased number of Aircraft Rescue Fire Fighting (ARFF) truck repairs.
Depreciation And Amortization	N/A
Other Costs	Projected surplus due to meeting expense less than anticipated.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Airport Revenue Fund, Department Of Police Services

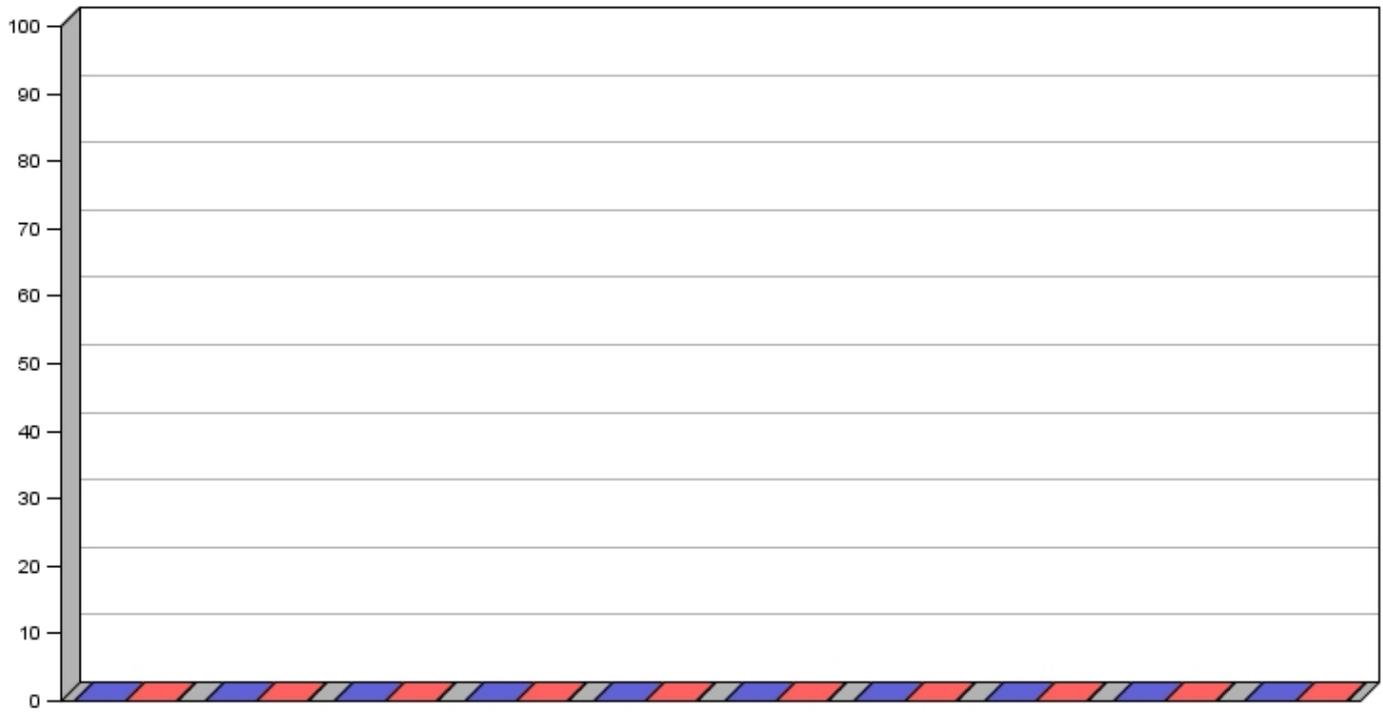


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	17,527,294	75,899	488,708	0	406,879	0	500	0	0	0
Total Projected Expenses	16,476,079	57,224	429,152	0	412,523	0	662	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$17,527,294	\$8,162,398	\$8,313,681	\$16,476,079	\$1,051,215	6.00%
Purchased / Contracted Services	\$75,899	\$11,588	\$45,635	\$57,224	\$18,675	24.61%
Supplies	\$488,708	\$192,386	\$236,766	\$429,152	\$59,556	12.19%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$406,879	\$203,841	\$208,681	\$412,523	(\$5,644)	(1.39%)
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$500	\$412	\$250	\$662	(\$162)	(32.31%)
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$18,499,280	\$8,570,626	\$8,805,014	\$17,375,639	\$1,123,641	6.07%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, Aviation Police had 24 vacant positions, 20 sworn and 4 civilian.
Purchased / Contracted Services	Variance is due to less cost for veterinarian services.
Supplies	Variance is due to less supplies anticipated.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Deficit is due to increase with fuel and maintenance cost.
Depreciation And Amortization	N/A
Other Costs	Deficit is due to increase in food cost for police alert meetings.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Airport Revenue Fund, Dept Of Planning & Community Development

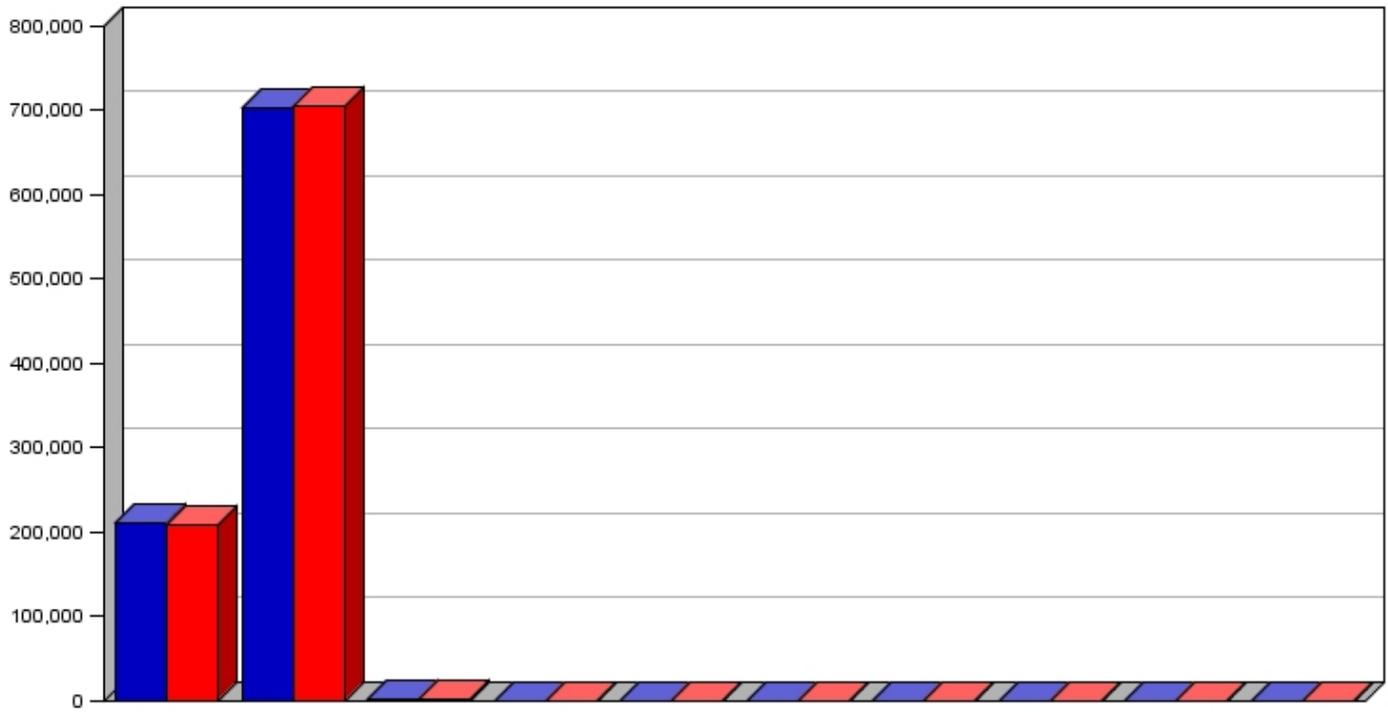


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	0	0	0	0	0	0	0	0	0
Total Projected Expenses	0	0	0	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$14,465	(\$14,465)	\$0	\$0	0.00%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$0	\$14,465	(\$14,465)	\$0	\$0	0.00%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	Actuals posted incorrectly to department / organization. Adjustment will be made in 3rd quarter.
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Airport Revenue Fund, Department Of Audit

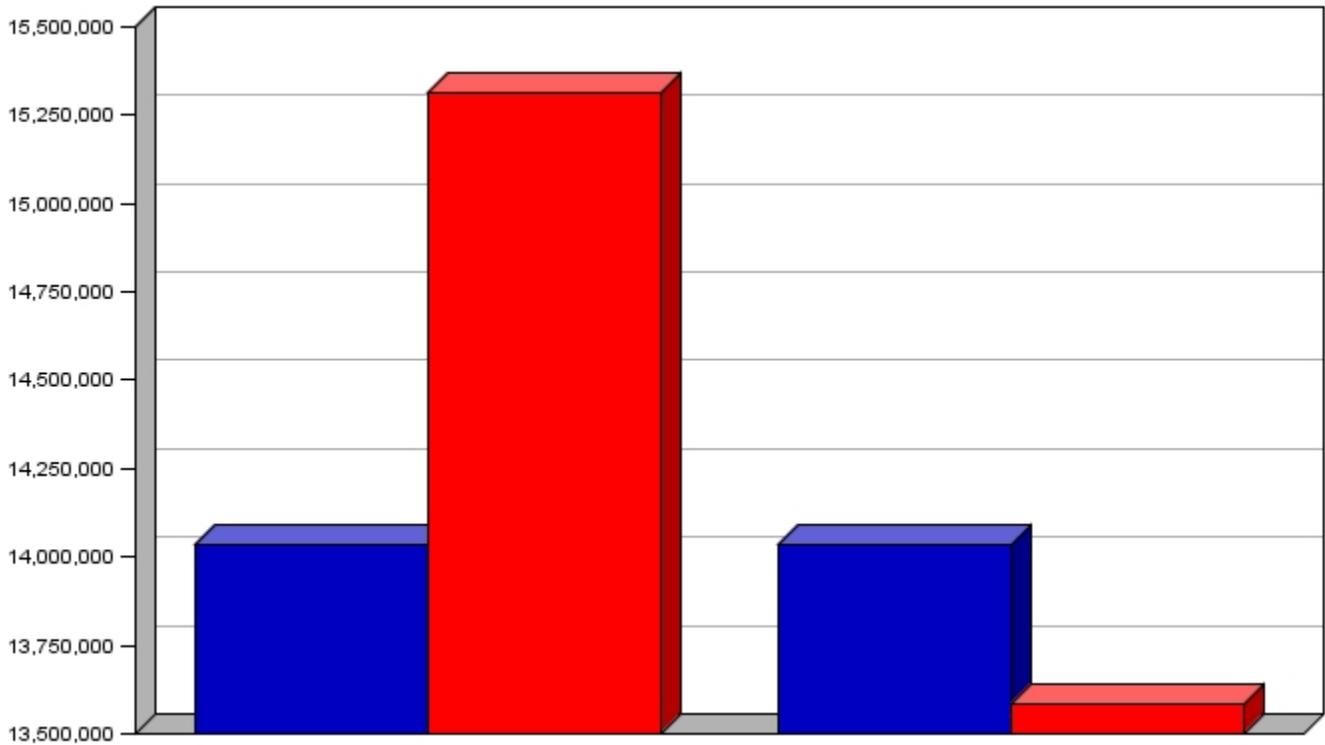


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	210,574	703,622	1,880	0	0	0	500	0	0	0
Total Projected Expenses	208,370	704,974	2,557	0	0	0	250	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$210,574	\$90,446	\$117,924	\$208,370	\$2,204	1.05%
Purchased / Contracted Services	\$703,622	\$180,314	\$524,660	\$704,974	(\$1,352)	(0.19%)
Supplies	\$1,880	\$1,335	\$1,222	\$2,557	(\$677)	(36.00%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$500	\$117	\$134	\$250	\$250	49.91%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$916,576	\$272,212	\$643,939	\$916,151	\$425	0.05%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013 the Office of the Auditor has one vacant full-time position and two vacant extra-help intern positions.
Purchased / Contracted Services	Decrease due to delay in finalizing audit projects.
Supplies	Plans to replace two laptops past life cycle.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Decrease due to delay in committee meetings for board members .
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

**Building Permits Fund
BUDGET VARIANCE ANALYSIS AND PROJECTION**



	Revenues	Expenses
FY14 COA Funding Budget	14,037,018	14,037,018
FY14 Projection	15,312,730	13,585,541

Account	Actual Y-T-D(Dec) FY12	Actual Y-T-D(Dec) FY13	COA Funding Budget YearTotal FY14	Actual Y-T-D(Dec) FY14	Projected Expenses YearTotal FY14	Variance (\$)	Variance (%)
Revenues	\$4,028,041	\$7,881,756	\$14,037,018	\$11,985,325	\$15,312,730	\$1,275,712	9.09%
Expenses	\$1,554,908	\$2,794,950	\$14,037,018	\$5,073,726	\$13,585,541	\$451,477	3.22%
Surplus (Deficit)	\$2,473,133	\$5,086,806	\$0	\$6,911,599	\$1,727,189	\$1,727,189	N/A

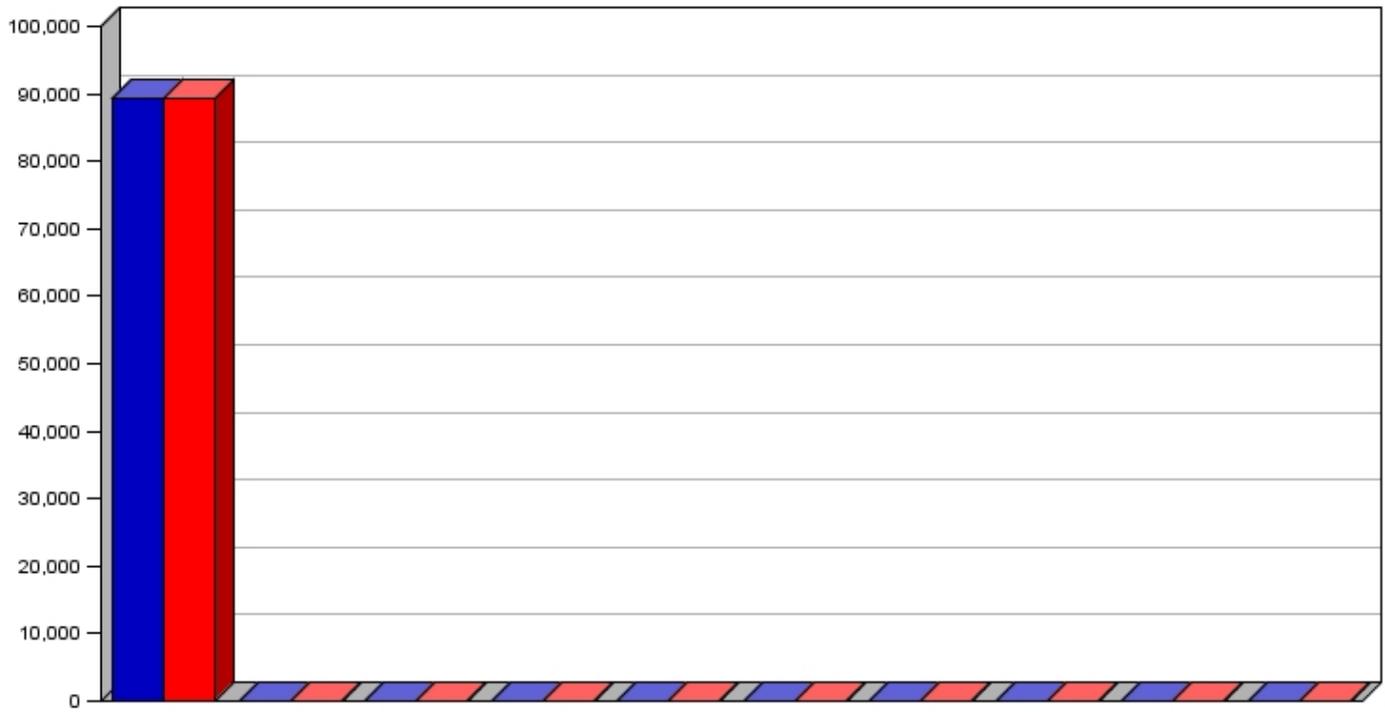
Major Revenue Variances:

As of December 31, 2013, Building Permits Fund expects to generate more revenue than anticipated due to the increase in the number of permits issued and inspections performed.

Major Expenditure Variances:

As of December 31, 2013, the Building Permits Fund is slightly over due to increase in Department of Technology and 311 build out which offset by 29 vacant positions.

Building Permits Fund, Executive Offices

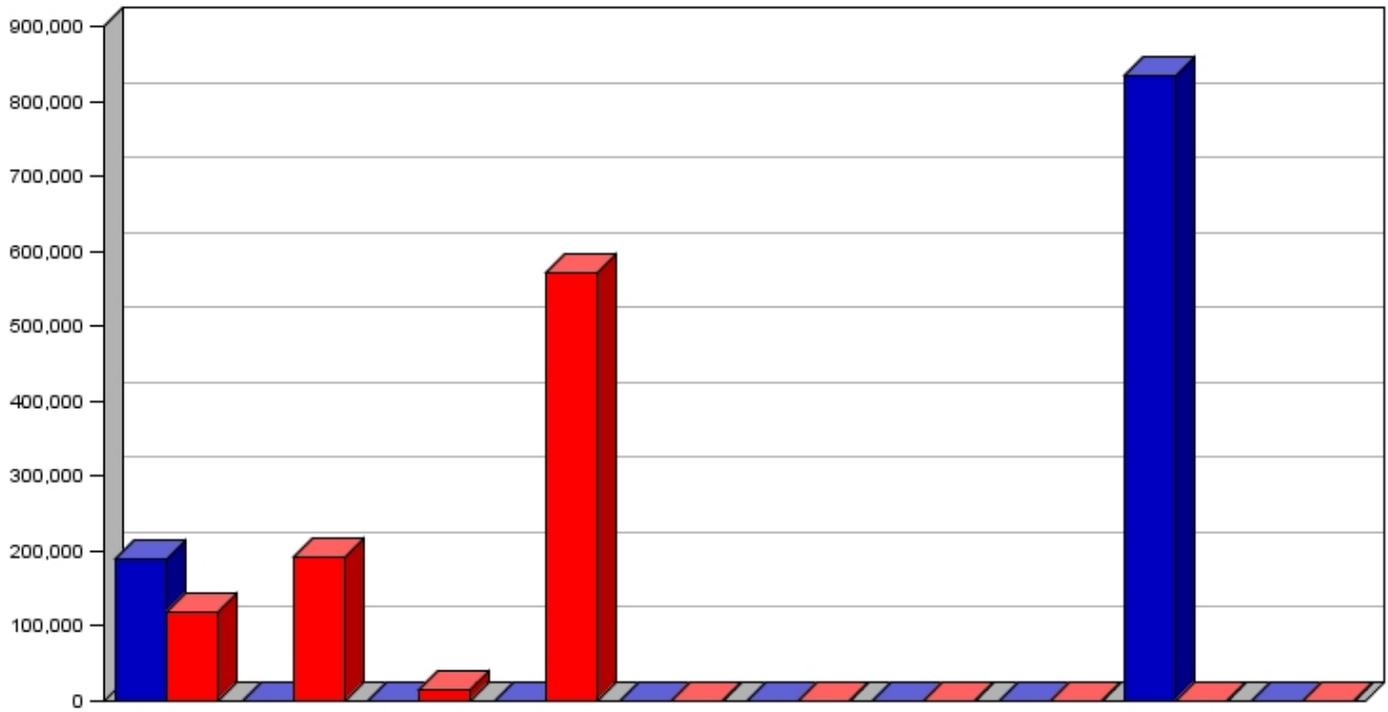


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	89,192	0	0	0	0	0	0	0	0	0
Total Projected Expenses	89,250	0	0	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$89,192	\$169,348	(\$80,098)	\$89,250	(\$58)	(0.06%)
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$89,192	\$169,348	(\$80,098)	\$89,250	(\$58)	(0.06%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	Actuals overstated due to incorrect position allocation. Adjustment to be completed in FY14.
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Building Permits Fund, Department Of Information Technology

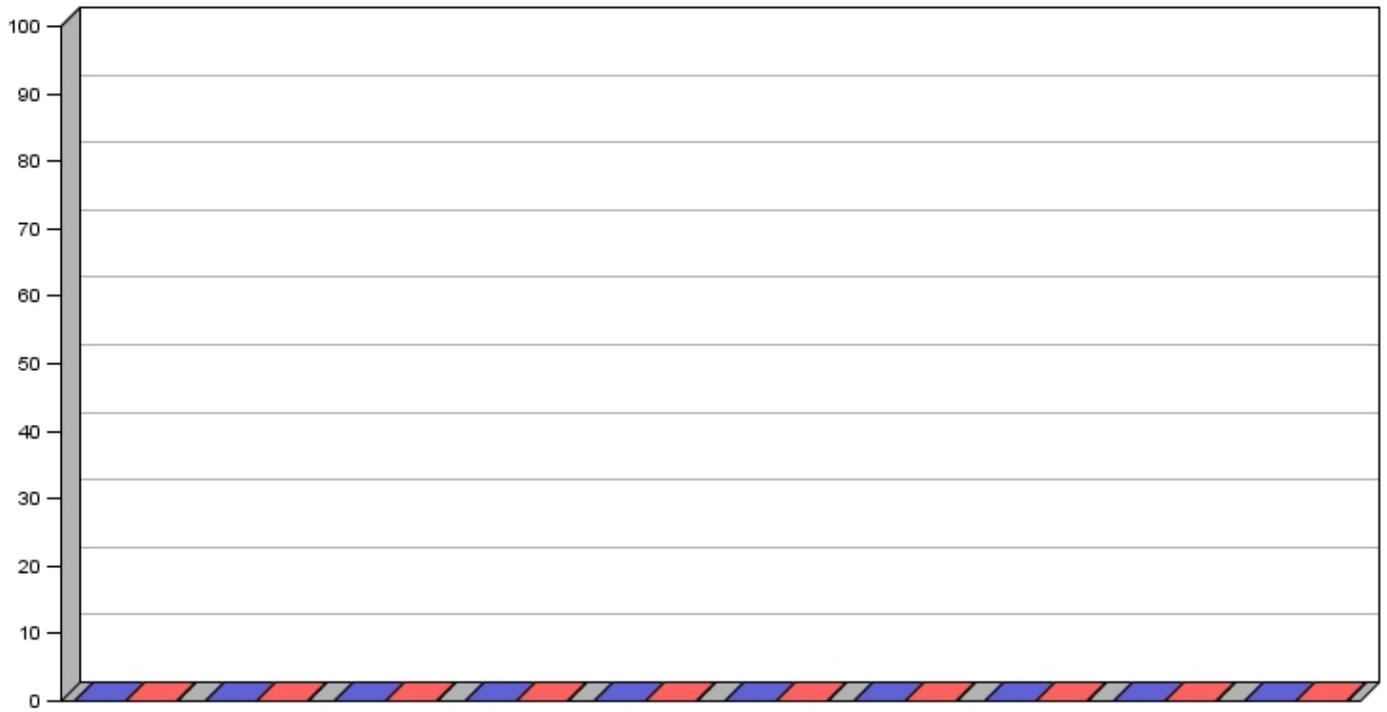


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	190,162	0	0	0	0	0	0	0	835,075	0
Total Projected Expenses	119,583	192,925	16,168	571,963	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$190,162	\$35,728	\$83,855	\$119,583	\$70,579	37.12%
Purchased / Contracted Services	\$0	\$7,125	\$185,801	\$192,925	(\$192,925)	0.00%
Supplies	\$0	\$16,168	\$0	\$16,168	(\$16,168)	0.00%
Capital Outlays	\$0	\$284,713	\$287,250	\$571,963	(\$571,963)	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$835,075	\$0	\$0	\$0	\$835,075	100.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$1,025,237	\$343,734	\$556,905	\$900,640	\$124,597	12.15%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, there were five vacant positions. The projected surplus is due to the vacant positions for the 311 Call Center and GIS implementation.
Purchased / Contracted Services	This line represents the expense capture for the 311 Call Center project (start up and build out).
Supplies	This line represents the expense capture for the 311 Call Center project (start up and build out).
Capital Outlays	This line represents the expense capture for the 311 Call Center project (start up and build out).
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	This line represents the previous fiscal year balance for the 311 Call Center project.
Other Financing Uses	N/A

Building Permits Fund, Department Of Public Works

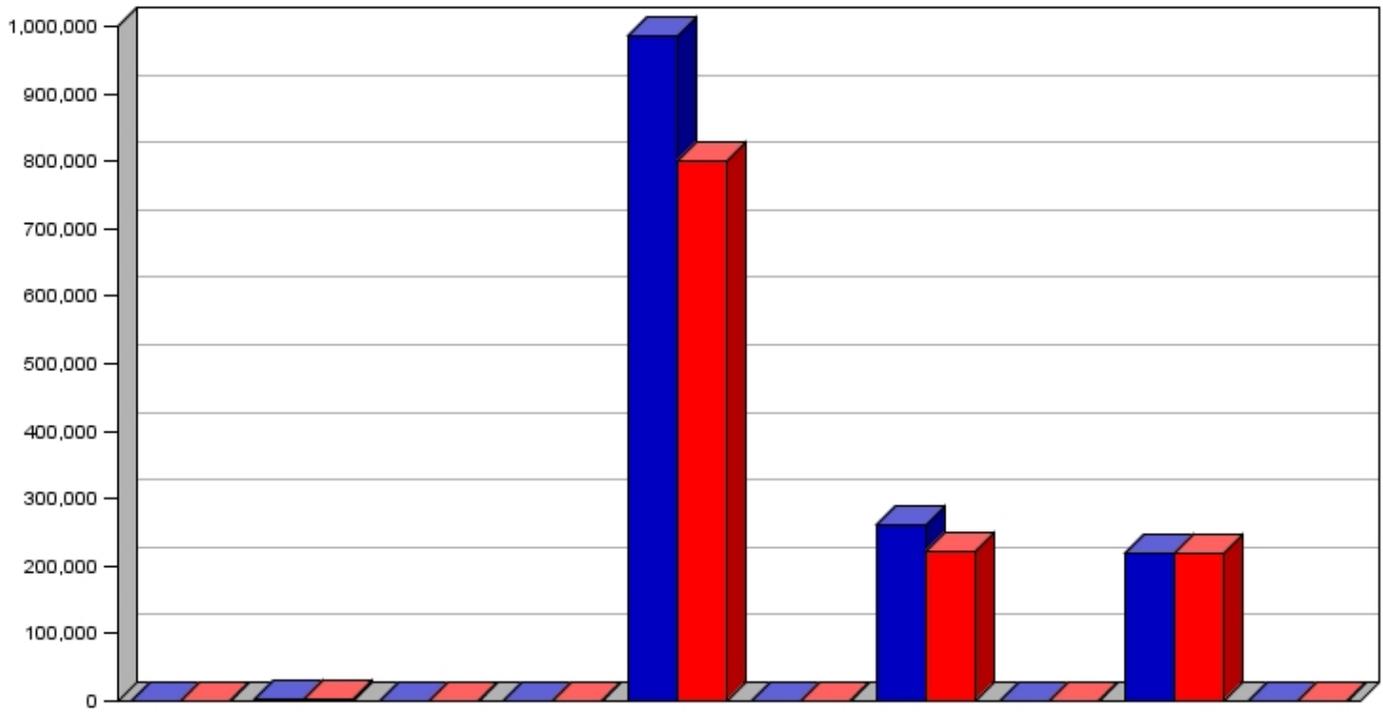


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	0	0	0	0	0	0	0	0	0
Total Projected Expenses	0	0	0	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$147	(\$147)	\$0	\$0	0.00%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$0	\$147	(\$147)	\$0	\$0	0.00%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	Actuals overstated due to incorrect worker's comp allocation; to be adjusted in third quarter.
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Building Permits Fund, Non-Departmental

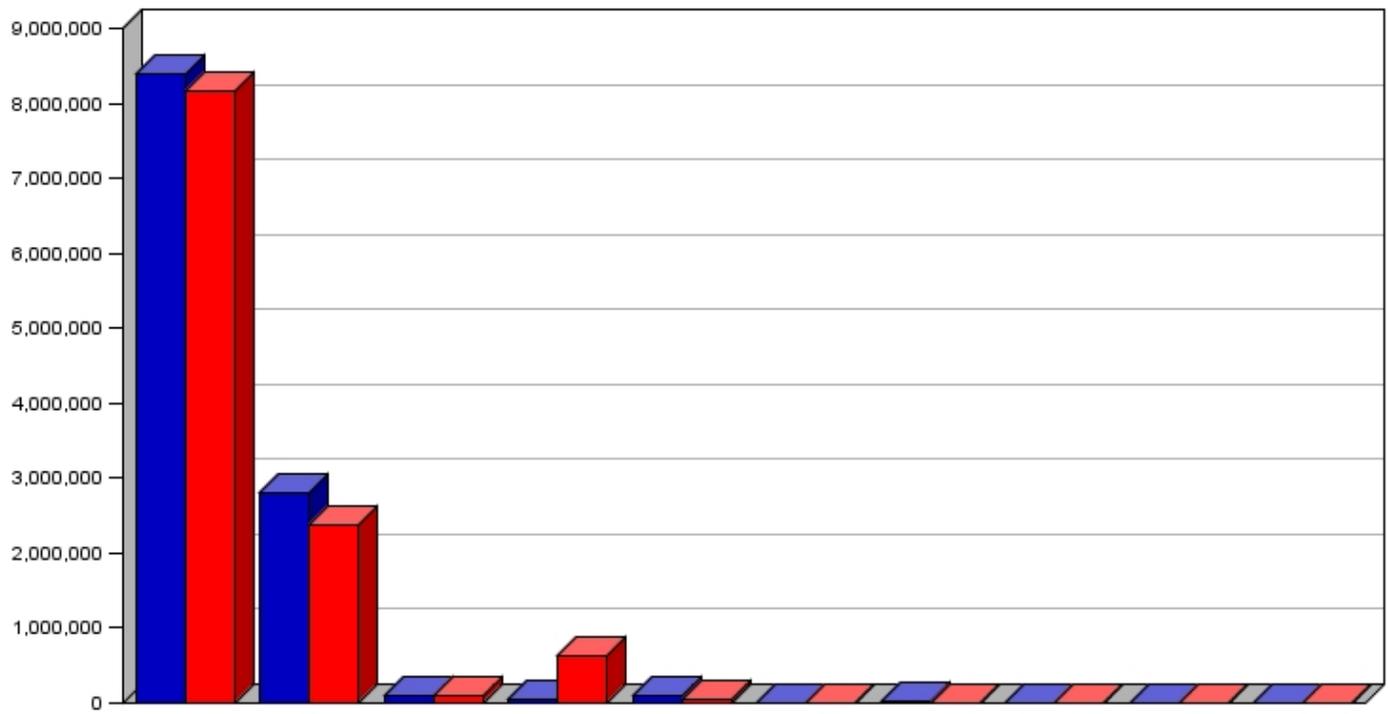


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	2,520	0	0	985,440	0	261,758	0	219,750	0
Total Projected Expenses	0	2,520	0	0	800,415	0	223,189	0	219,750	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$2,520	\$0	\$2,520	\$2,520	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$985,440	\$122,669	\$677,746	\$800,415	\$185,025	18.78%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$261,758	\$143,588	\$79,602	\$223,189	\$38,569	14.73%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$219,750	\$0	\$219,750	\$219,750	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$1,469,468	\$266,257	\$979,617	\$1,245,874	\$223,594	15.22%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	N/A
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Variance is due to monthly indirect cost allocations lower than anticipated.
Depreciation And Amortization	N/A
Other Costs	Variance is due to retiree pension and health cost lower than anticipated.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Building Permits Fund, Dept Of Planning & Community Development

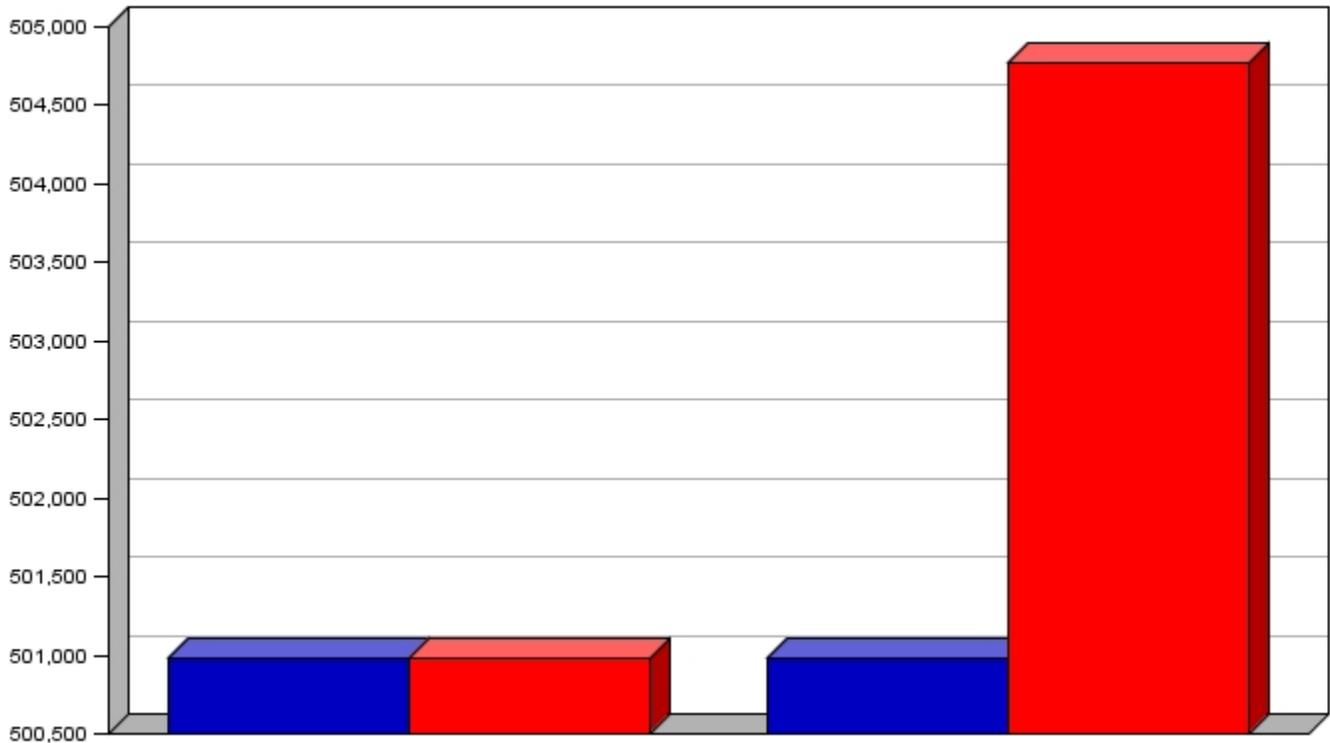


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	8,387,606	2,805,051	98,630	40,000	108,092	0	13,742	0	0	0
Total Projected Expenses	8,178,116	2,364,379	95,488	642,252	59,821	0	9,722	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$8,387,606	\$3,224,038	\$4,954,078	\$8,178,116	\$209,490	2.50%
Purchased / Contracted Services	\$2,805,051	\$190,882	\$2,173,497	\$2,364,379	\$440,673	15.71%
Supplies	\$98,630	\$22,910	\$72,578	\$95,488	\$3,142	3.19%
Capital Outlays	\$40,000	\$846,687	(\$204,435)	\$642,252	(\$602,252)	(1,505.63%)
Interfund / Interdepartmental Charges	\$108,092	\$0	\$59,821	\$59,821	\$48,272	44.66%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$13,742	\$9,722	\$0	\$9,722	\$4,020	29.25%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$11,453,121	\$4,294,239	\$7,055,538	\$11,349,777	\$103,344	0.90%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, the Department of Planning and Community Development had 24 vacant positions.
Purchased / Contracted Services	This \$400k surplus is attributed to the funding allocated for contract services. The Office anticipates utilizing the balance for services in the Zoning Ordinance re-write.
Supplies	Projected to spend within budget.
Capital Outlays	This deficit is attributed to the vehicles purchased in the Office of Buildings. Funding will be re-allocated by next quarter.
Interfund / Interdepartmental Charges	Variance is attributed to the change in funding for indirect cost, due to indirect cost reconciliation.
Depreciation And Amortization	N/A
Other Costs	Workers' compensation claims are less than anticipated.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Parks Facilities Revenue Fund
BUDGET VARIANCE ANALYSIS AND PROJECTION



	Revenues	Expenses
FY14 COA Funding Budget	500,977	500,977
FY14 Projection	500,977	504,774

Account	Actual Y-T-D(Dec) FY12	Actual Y-T-D(Dec) FY13	COA Funding Budget YearTotal FY14	Actual Y-T-D(Dec) FY14	Projected Expenses YearTotal FY14	Variance (\$)	Variance (%)
Revenues	\$248,592	\$240,829	\$500,977	\$232,652	\$500,977	\$0	0.00%
Expenses	\$204,808	\$207,634	\$500,977	\$270,123	\$504,774	(\$3,797)	(0.76%)
Surplus (Deficit)	\$43,784	\$33,195	\$0	(\$37,471)	(\$3,797)	(\$3,797)	N/A

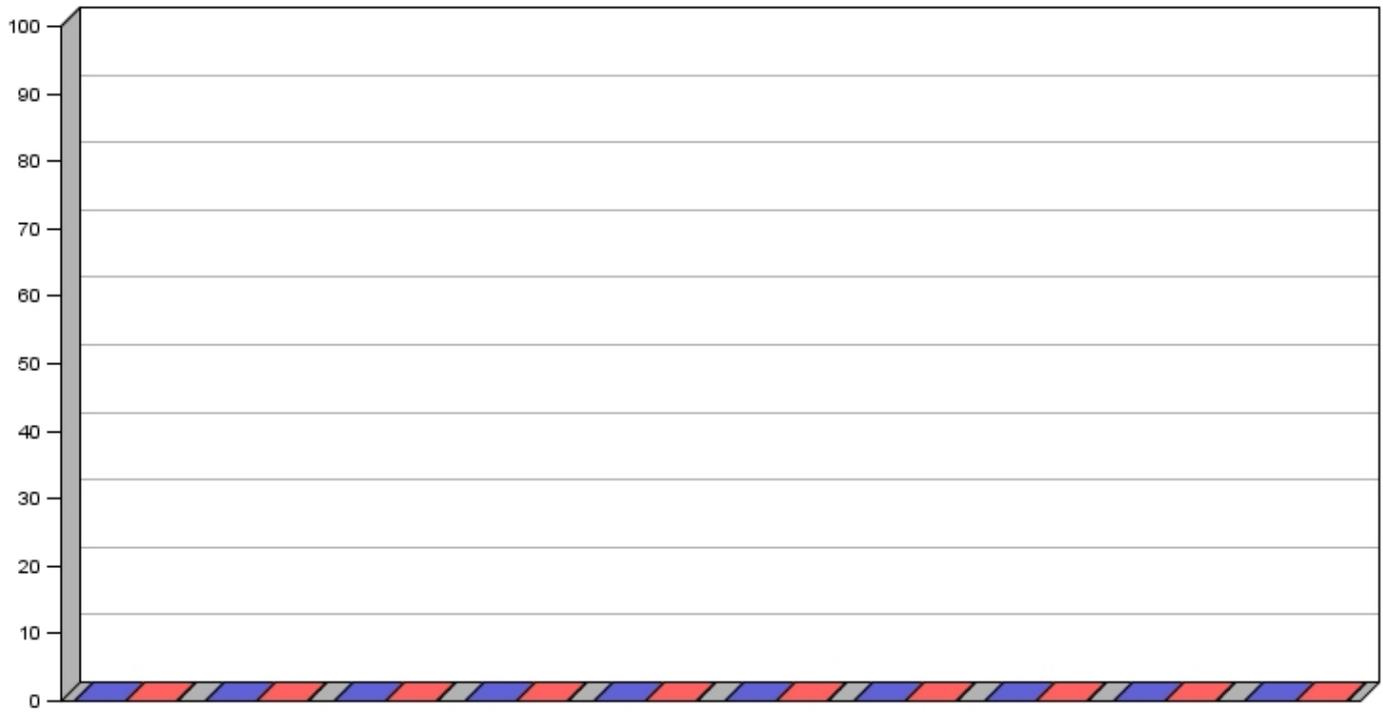
Major Revenue Variances:

As of December 31, 2013, the department project revenues to be less than anticipated.

Major Expenditure Variances:

The department has been spending conservatively. The variance in purchased / contract service is due to contract service more than anticipated.

Parks Facilities Revenue Fund, Executive Offices

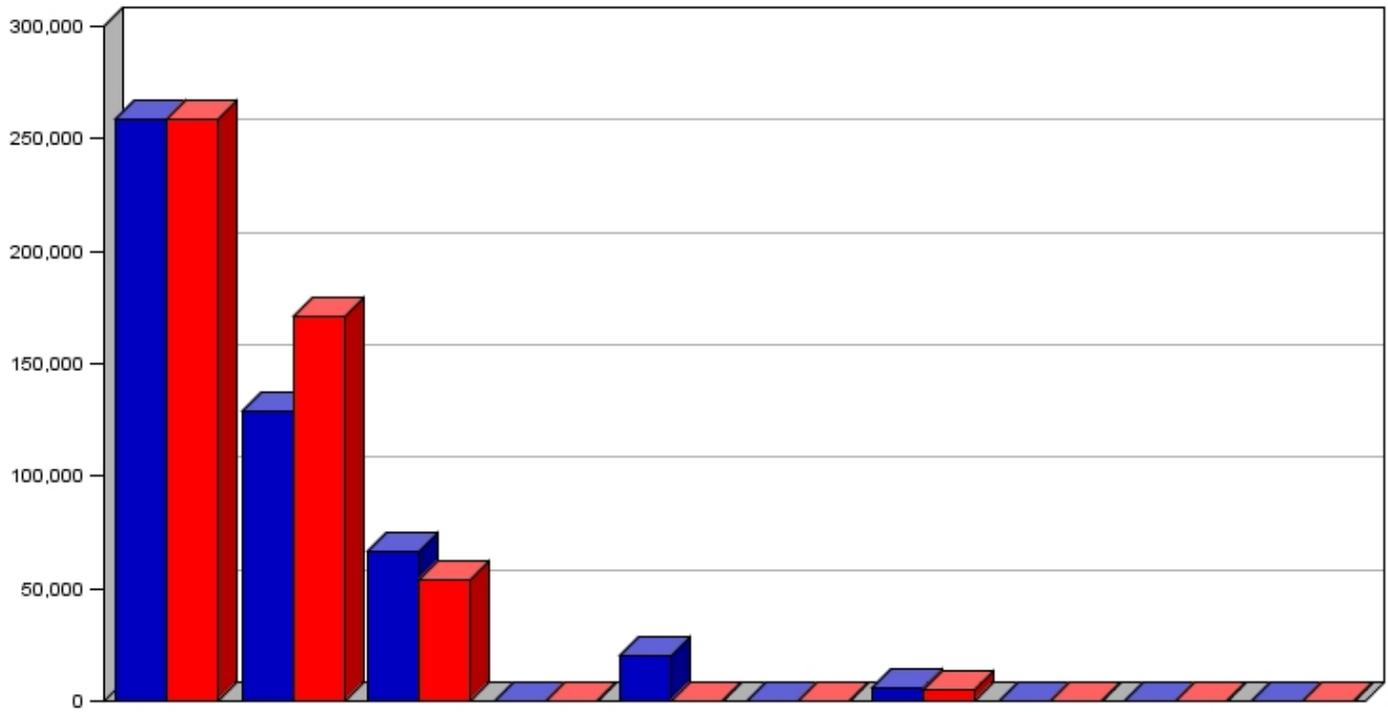


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	0	0	0	0	0	0	0	0	0
Total Projected Expenses	0	0	0	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$39,214	(\$39,215)	\$0	\$0	0.00%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$0	\$39,214	(\$39,215)	\$0	\$0	0.00%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	Incorrect personnel allocation. Reversal to operating and trust fund to occur in FY14.
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Parks Facilities Revenue Fund, Dept Of Parks & Recreation

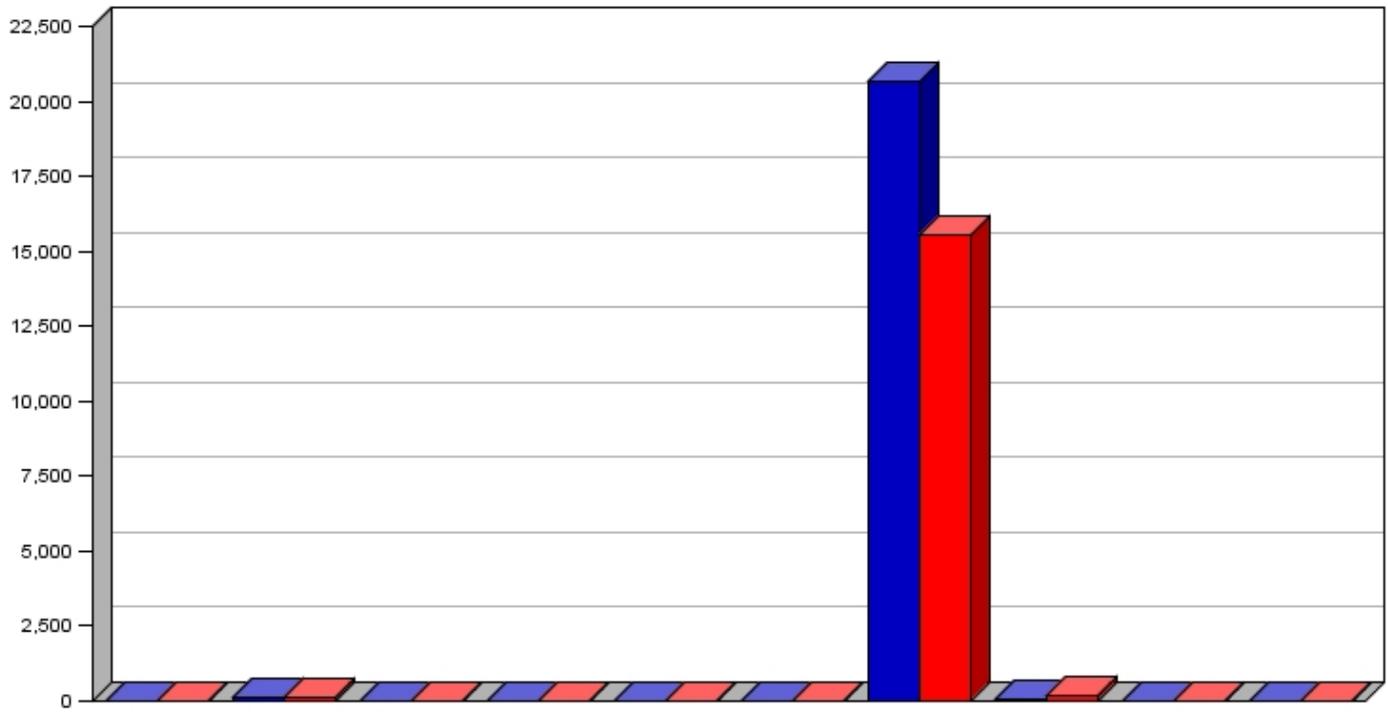


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	258,300	129,015	66,786	0	20,000	0	6,000	0	0	0
Total Projected Expenses	258,422	171,384	53,947	0	0	0	5,179	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$258,300	\$112,177	\$146,244	\$258,422	(\$122)	(0.05%)
Purchased / Contracted Services	\$129,015	\$86,762	\$84,622	\$171,384	(\$42,369)	(32.84%)
Supplies	\$66,786	\$20,314	\$33,633	\$53,947	\$12,839	19.22%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$20,000	\$0	\$0	\$0	\$20,000	100.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$6,000	\$3,711	\$1,468	\$5,179	\$821	13.68%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$480,101	\$222,964	\$265,968	\$488,932	(\$8,831)	(1.84%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013 there was no vacant positions.
Purchased / Contracted Services	Variance attributed to contract services more than anticipated.
Supplies	Projected to spend within budget.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Variance due to administrative fee for indirect cost will not be charged this fiscal year.
Depreciation And Amortization	N/A
Other Costs	Projected to spend within budget.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Parks Facilities Revenue Fund, Non-Departmental

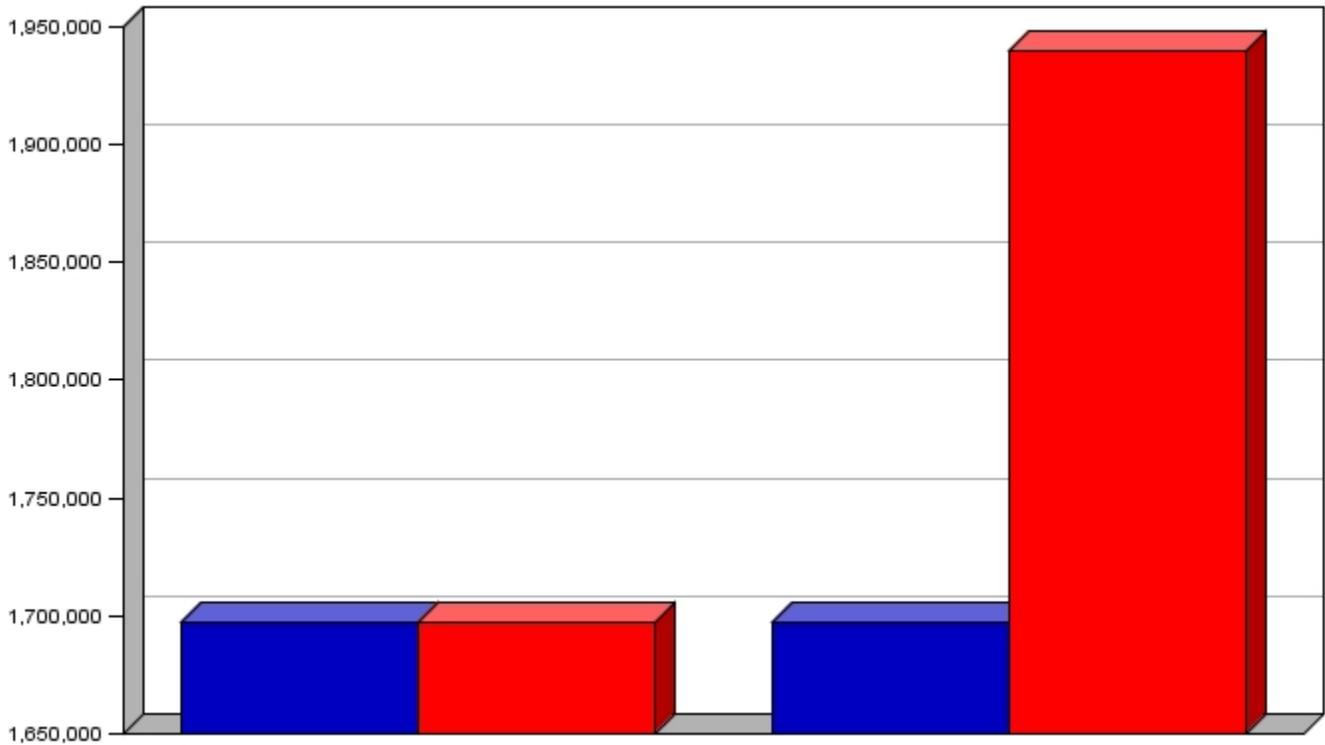


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	120	0	0	0	0	20,689	67	0	0
Total Projected Expenses	0	120	0	0	0	0	15,551	172	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$120	\$0	\$120	\$120	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$20,689	\$7,773	\$7,778	\$15,551	\$5,138	24.83%
Debt Service	\$67	\$172	\$0	\$172	(\$105)	(156.16%)
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$20,876	\$7,945	\$7,898	\$15,843	\$5,033	24.11%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	N/A
Purchased / Contracted Services	Variance is due to 60-day accrual to be reversed by the end of year.
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Variance is due to retiree life and health costs less than anticipated.
Debt Service	Variance is due to allocable interest more than anticipated.
Conversion / Summary	N/A
Other Financing Uses	N/A

Civic Center Revenue Fund
BUDGET VARIANCE ANALYSIS AND PROJECTION



	Revenues	Expenses
FY14 COA Funding Budget	1,697,611	1,697,611
FY14 Projection	1,697,611	1,940,022

Account	Actual Y-T-D(Dec) FY12	Actual Y-T-D(Dec) FY13	COA Funding Budget YearTotal FY14	Actual Y-T-D(Dec) FY14	Projected Expenses YearTotal FY14	Variance (\$)	Variance (%)
Revenues	\$549,376	\$401,407	\$1,697,611	\$749,412	\$1,697,611	\$0	0.00%
Expenses	\$893,847	\$876,107	\$1,697,611	\$954,341	\$1,940,022	(\$242,411)	(14.28%)
Surplus (Deficit)	(\$344,471)	(\$474,700)	\$0	(\$204,930)	(\$242,411)	(\$242,411)	N/A

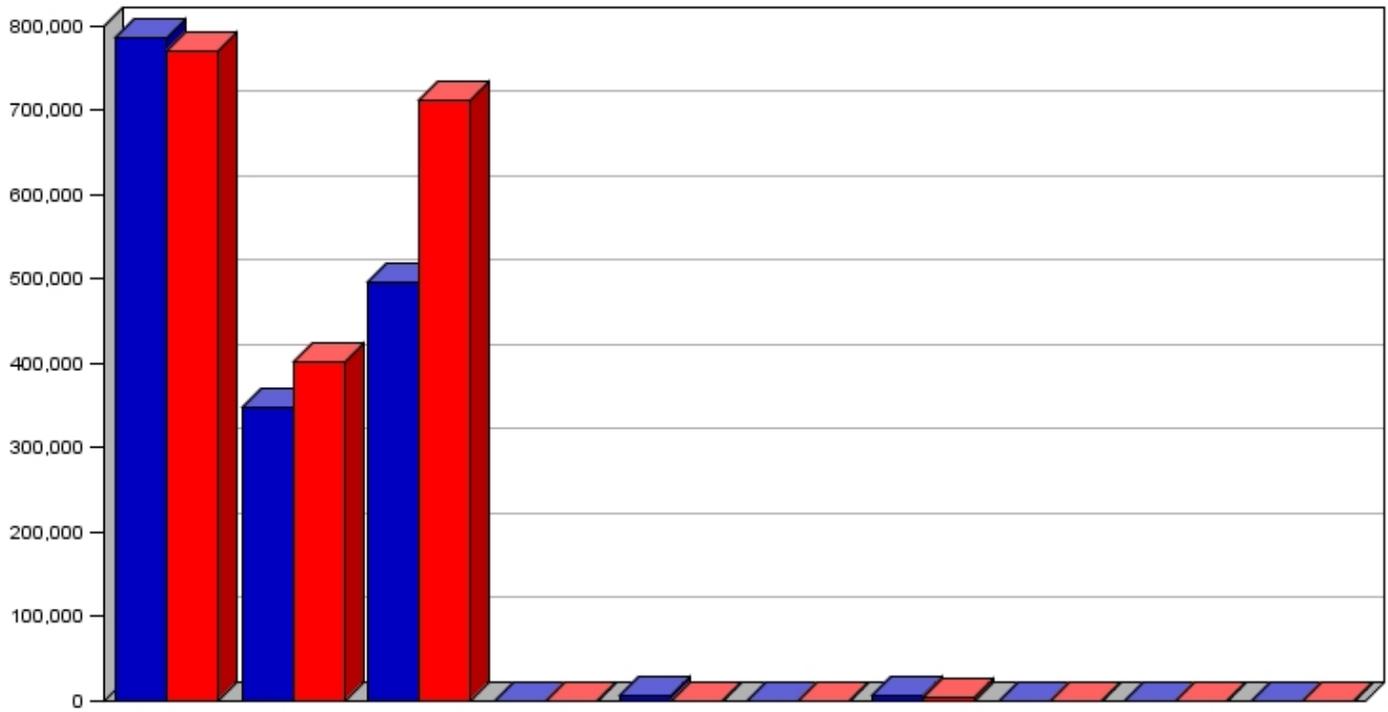
Major Revenue Variances:

Revenue projections are based on bookings through December 31, 2013.

Major Expenditure Variances:

Expenditure projections have increased due to electricity expense more than anticipated.

Civic Center Revenue Fund, Dept Of Parks & Recreation

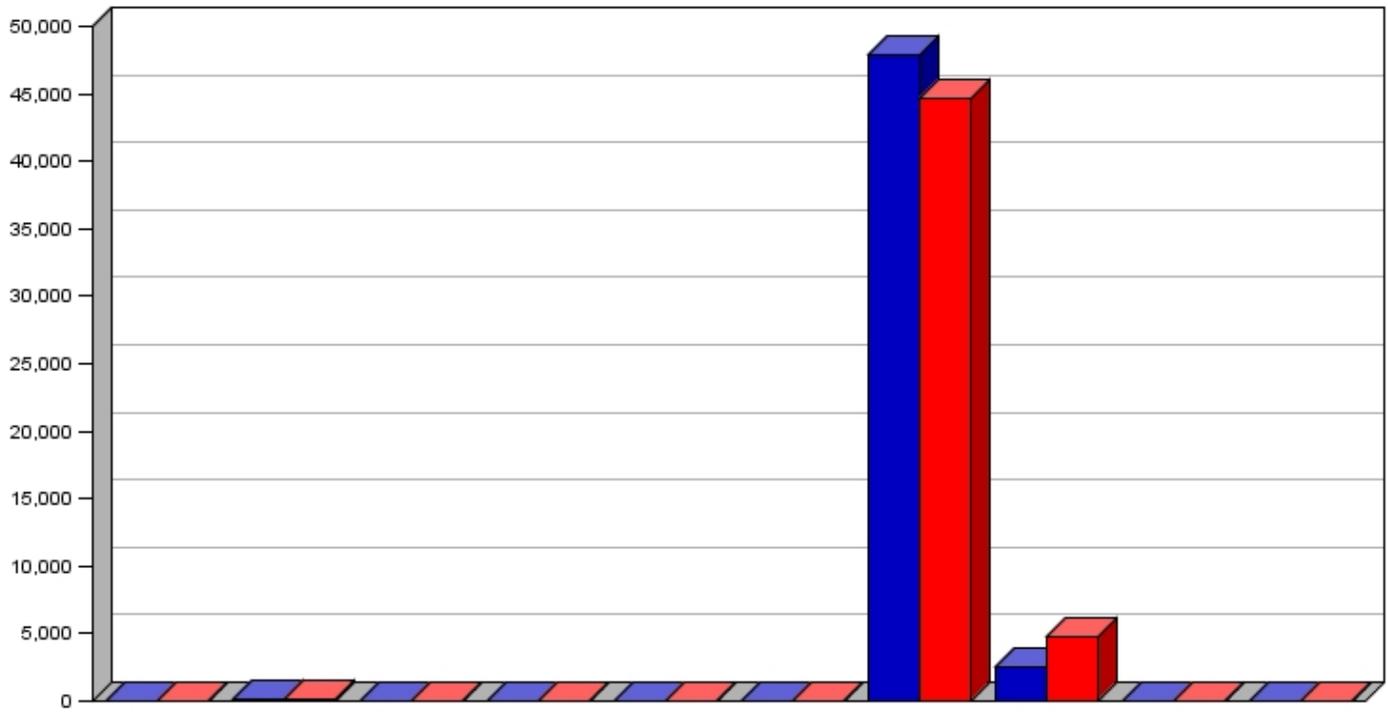


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	786,685	349,251	497,637	0	7,771	0	5,768	0	0	0
Total Projected Expenses	770,123	403,184	711,530	0	437	0	5,357	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$786,685	\$379,203	\$390,920	\$770,123	\$16,562	2.11%
Purchased / Contracted Services	\$349,251	\$202,060	\$201,124	\$403,184	(\$53,933)	(15.44%)
Supplies	\$497,637	\$345,567	\$365,963	\$711,530	(\$213,893)	(42.98%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$7,771	\$0	\$437	\$437	\$7,334	94.37%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$5,768	\$502	\$4,855	\$5,357	\$411	7.12%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$1,647,112	\$927,332	\$963,299	\$1,890,631	(\$243,519)	(14.78%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, there was one (1) vacant position.
Purchased / Contracted Services	Variance increase is due to emergency repair to water line to fire service.
Supplies	Deficit in supplies due to increased utility expenses.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Variance due to administrative fee for indirect cost will not be charged this fiscal year.
Depreciation And Amortization	N/A
Other Costs	Variance attributed to projected refunds and credit card charges.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Civic Center Revenue Fund, Non-Departmental

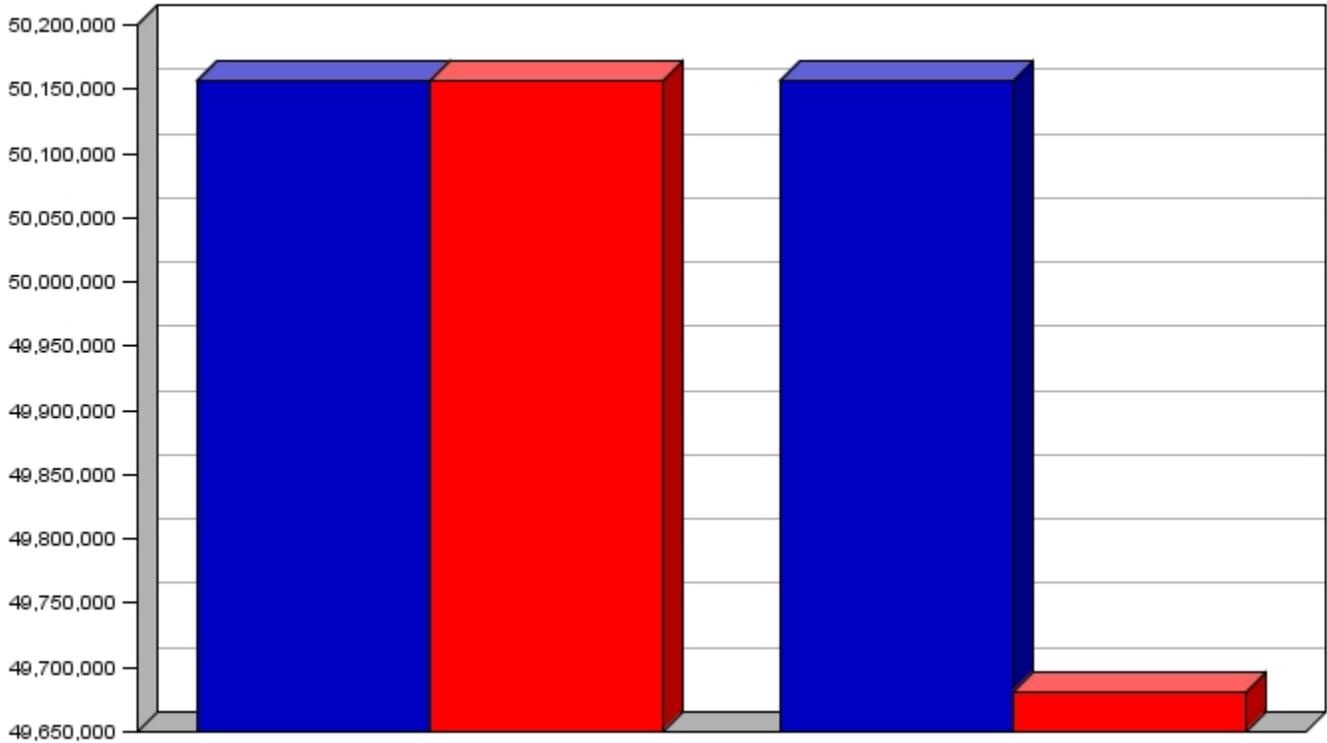


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	113	0	0	0	0	47,844	2,542	0	0
Total Projected Expenses	0	75	0	0	0	0	44,600	4,715	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$113	\$0	\$75	\$75	\$38	33.33%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$47,844	\$22,294	\$22,306	\$44,600	\$3,244	6.78%
Debt Service	\$2,542	\$4,715	\$0	\$4,715	(\$2,173)	(85.50%)
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$50,499	\$27,010	\$22,381	\$49,391	\$1,108	2.20%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	N/A
Purchased / Contracted Services	Variance is due to 60-day accrual to be reversed by the end of year.
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Variance is due to retiree life and health costs less than anticipated.
Debt Service	Variance is due to allocable interest more than anticipated.
Conversion / Summary	N/A
Other Financing Uses	N/A

**Solid Waste Services Revenue Fund
BUDGET VARIANCE ANALYSIS AND PROJECTION**



	Revenues	Expenses
FY14 COA Funding Budget	50,156,365	50,156,365
FY14 Projection	50,156,365	49,680,482

Account	Actual Y-T-D(Dec) FY12	Actual Y-T-D(Dec) FY13	COA Funding Budget YearTotal FY14	Actual Y-T-D(Dec) FY14	Projected Expenses YearTotal FY14	Variance (\$)	Variance (%)
Revenues	\$27,544,426	\$27,500,362	\$50,156,365	\$28,106,770	\$50,156,365	\$0	0.00%
Expenses	\$20,226,906	\$20,363,193	\$50,156,365	\$20,559,363	\$49,680,482	\$475,883	0.95%
Surplus (Deficit)	\$7,317,520	\$7,137,169	\$0	\$7,547,407	\$475,883	\$475,883	N/A

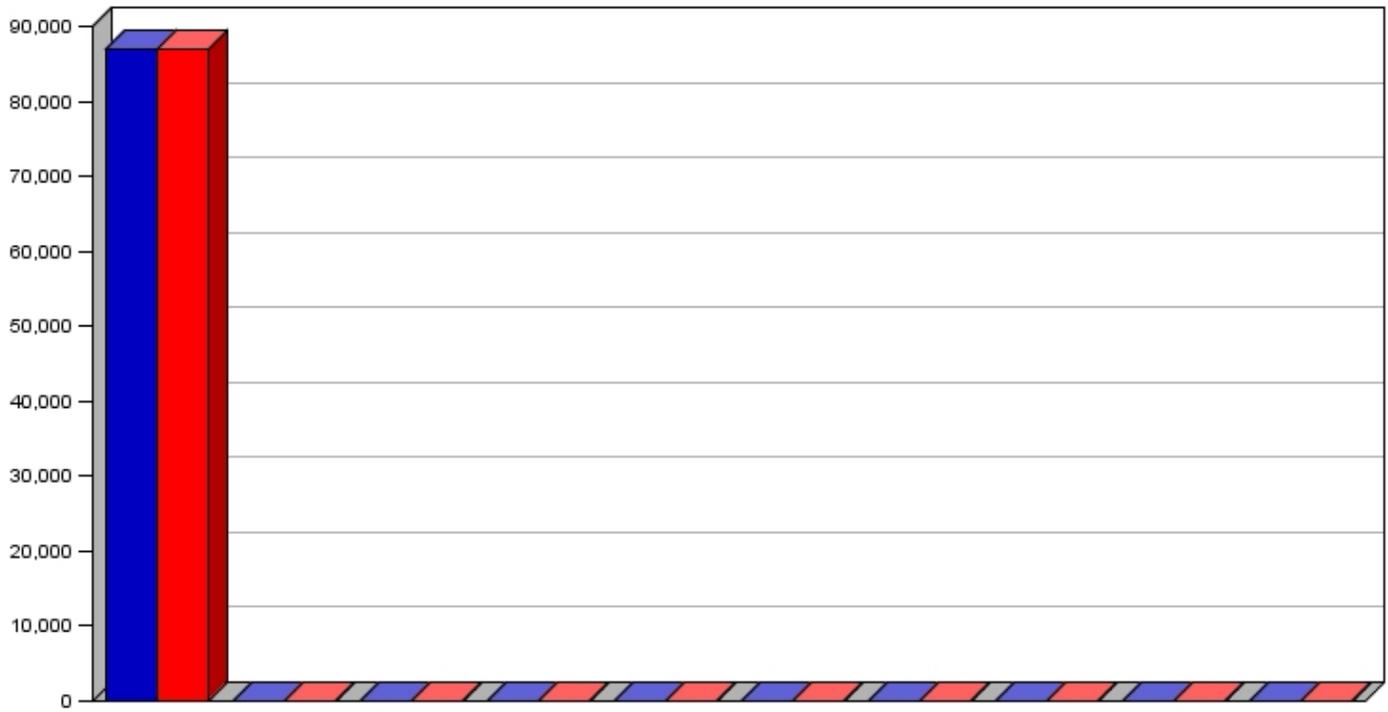
Major Revenue Variances:

As of December 31, 2013, the Department of Solid Waste revenues are expected to perform at a level consistent with anticipated revenues.

Major Expenditure Variances:

The surplus in expenditures is due to purchases/contractual services and supplies less than anticipated.

Solid Waste Services Revenue Fund, Executive Offices

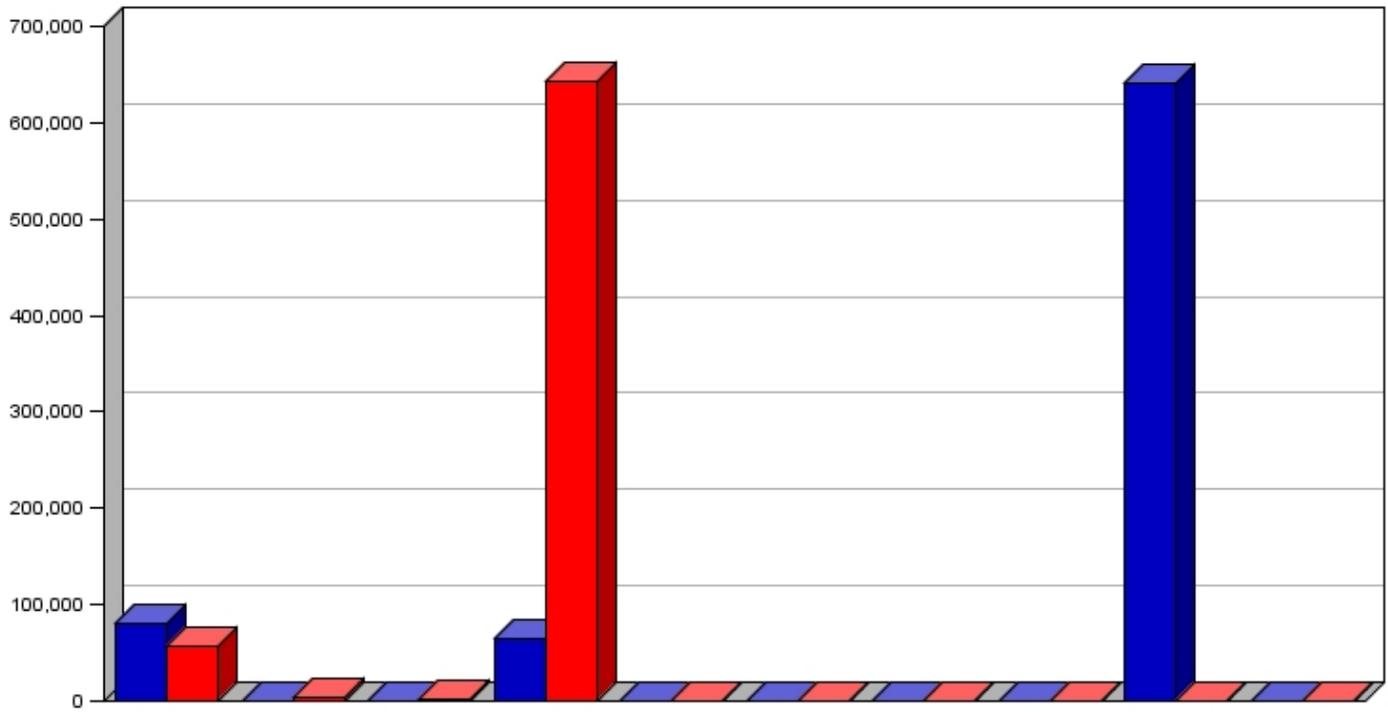


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	87,030	0	0	0	0	0	0	0	0	0
Total Projected Expenses	87,030	0	0	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$87,030	\$122,565	(\$35,535)	\$87,030	\$0	0.00%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$87,030	\$122,565	(\$35,535)	\$87,030	\$0	0.00%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, there were no vacant positions.
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Solid Waste Services Revenue Fund, Department Of Information Technology

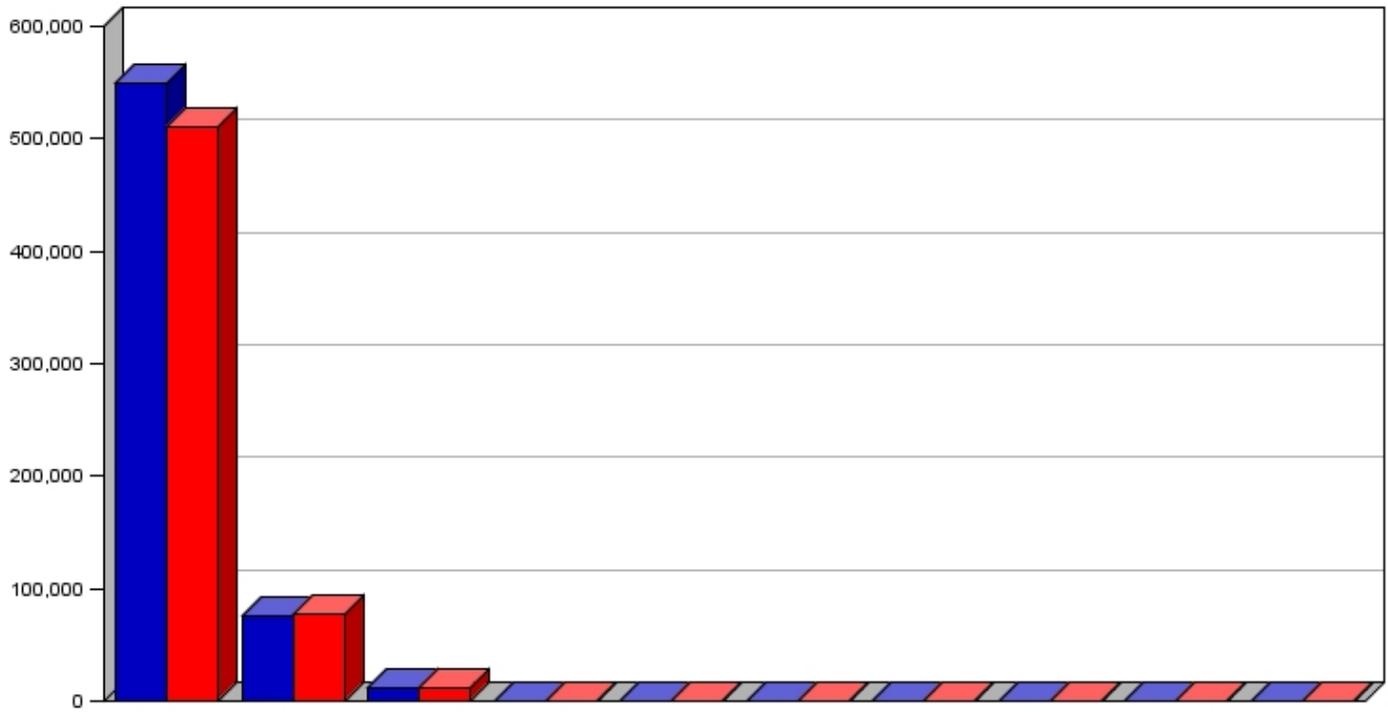


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	81,206	0	0	65,102	0	0	0	0	641,624	0
Total Projected Expenses	57,697	4,459	2,152	643,271	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$81,206	\$25,082	\$32,615	\$57,697	\$23,509	28.95%
Purchased / Contracted Services	\$0	\$4,459	\$0	\$4,459	(\$4,459)	0.00%
Supplies	\$0	\$2,152	\$0	\$2,152	(\$2,152)	0.00%
Capital Outlays	\$65,102	\$170,220	\$473,051	\$643,271	(\$578,169)	(888.10%)
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$641,624	\$0	\$0	\$0	\$641,624	100.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$787,932	\$201,913	\$505,666	\$707,579	\$80,353	10.20%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, there were three vacant positions. Projected surplus is due to the vacant split funded positions for the 311 Call Center project.
Purchased / Contracted Services	The projected deficit is due to Hyperion expenses higher than anticipated.
Supplies	This line represents the expense capture for the 311 Call Center project (start up and build out).
Capital Outlays	This line represents the expense capture for the 311 Call Center project (start up and build out).
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	This line represents the previous fiscal year balance for the 311 Call Center project.
Other Financing Uses	N/A

Solid Waste Services Revenue Fund, Department Of Finance

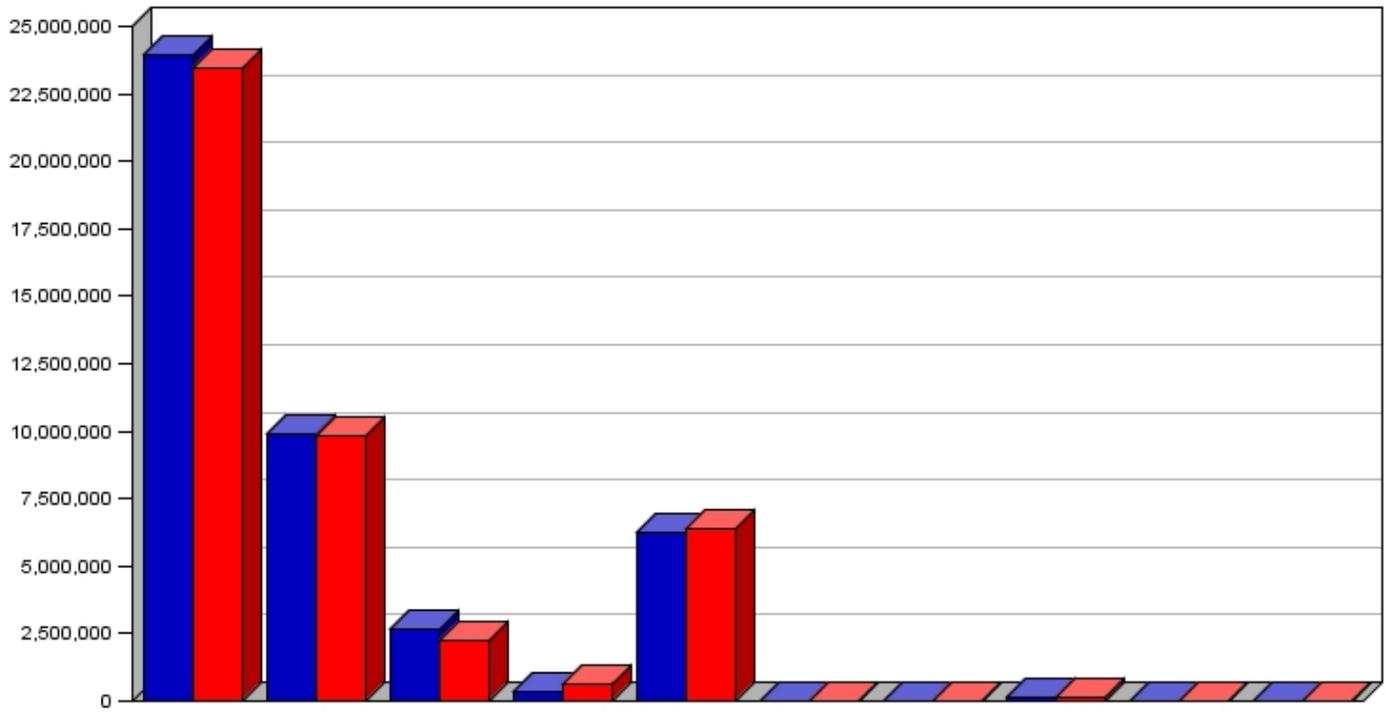


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	549,032	76,517	11,350	0	0	0	0	0	0	0
Total Projected Expenses	511,510	77,804	12,526	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$549,032	\$242,955	\$268,555	\$511,510	\$37,522	6.83%
Purchased / Contracted Services	\$76,517	\$27,014	\$50,789	\$77,804	(\$1,287)	(1.68%)
Supplies	\$11,350	\$5,316	\$7,210	\$12,526	(\$1,176)	(10.36%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$636,899	\$275,285	\$326,555	\$601,840	\$35,059	5.50%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, the Department of Finance had 0 vacant positions.
Purchased / Contracted Services	Spending Budget as needed and timing of invoices.
Supplies	Variance due to increased supply spending.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Solid Waste Services Revenue Fund, Department Of Public Works

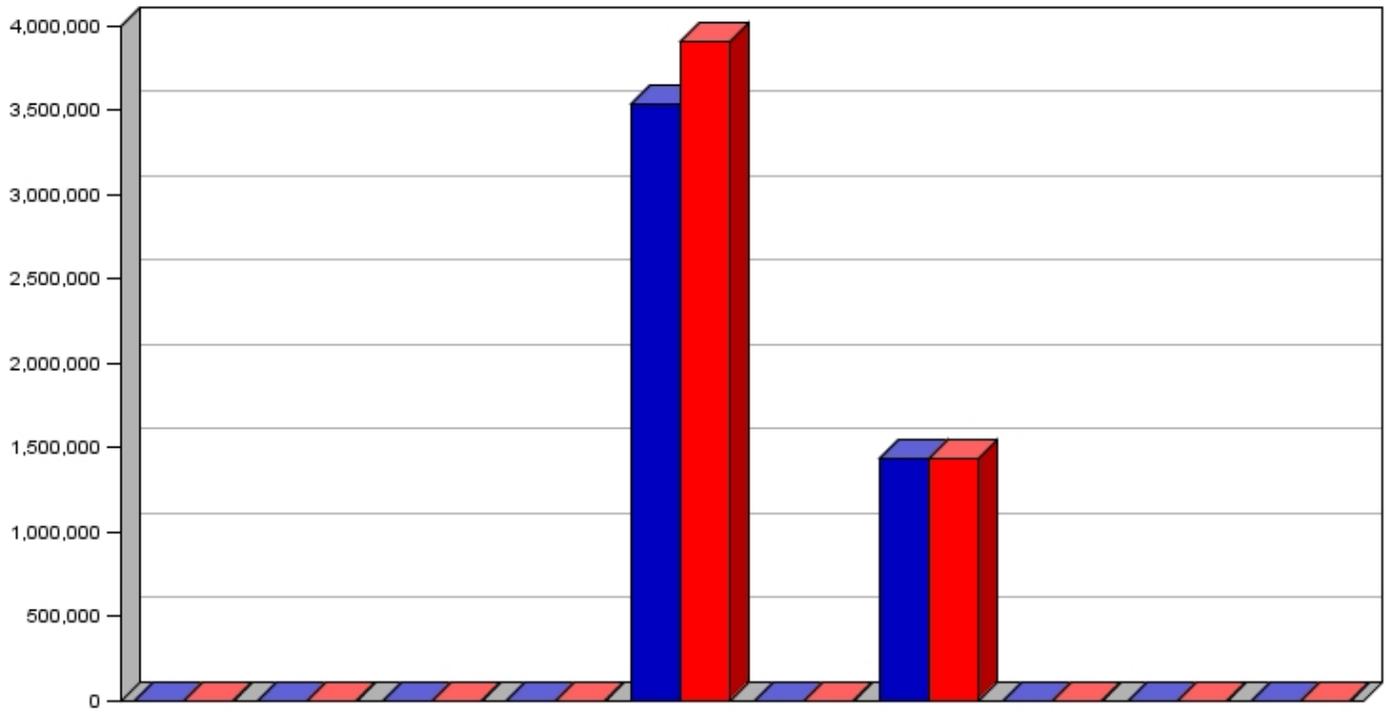


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	23,916,156	9,893,340	2,658,393	346,498	6,237,925	0	349	174,978	0	0
Total Projected Expenses	23,443,434	9,812,013	2,230,950	608,091	6,357,184	0	679	174,978	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$23,916,156	\$10,832,267	\$12,611,167	\$23,443,434	\$472,722	1.98%
Purchased / Contracted Services	\$9,893,340	\$1,593,573	\$8,218,440	\$9,812,013	\$81,327	0.82%
Supplies	\$2,658,393	\$446,931	\$1,784,020	\$2,230,950	\$427,443	16.08%
Capital Outlays	\$346,498	\$238,421	\$369,670	\$608,091	(\$261,593)	(75.50%)
Interfund / Interdepartmental Charges	\$6,237,925	\$3,574,711	\$2,782,472	\$6,357,184	(\$119,259)	(1.91%)
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$349	\$679	\$0	\$679	(\$330)	(94.60%)
Debt Service	\$174,978	\$0	\$174,978	\$174,978	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$43,227,639	\$16,686,582	\$25,940,747	\$42,627,329	\$600,310	1.39%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, the Department of Solid Waste Services had 40 vacant positions.
Purchased / Contracted Services	Savings due to purchases and contractual services lower than anticipated.
Supplies	Savings due to supplies lower than anticipated.
Capital Outlays	Variance is mainly due to Solid Waste equipment purchases larger than anticipated.
Interfund / Interdepartmental Charges	Variance due to motor, fuel and repairs greater than anticipated.
Depreciation And Amortization	N/A
Other Costs	Variance due to Solid Waste refunds more than anticipated.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Solid Waste Services Revenue Fund, Non-Departmental

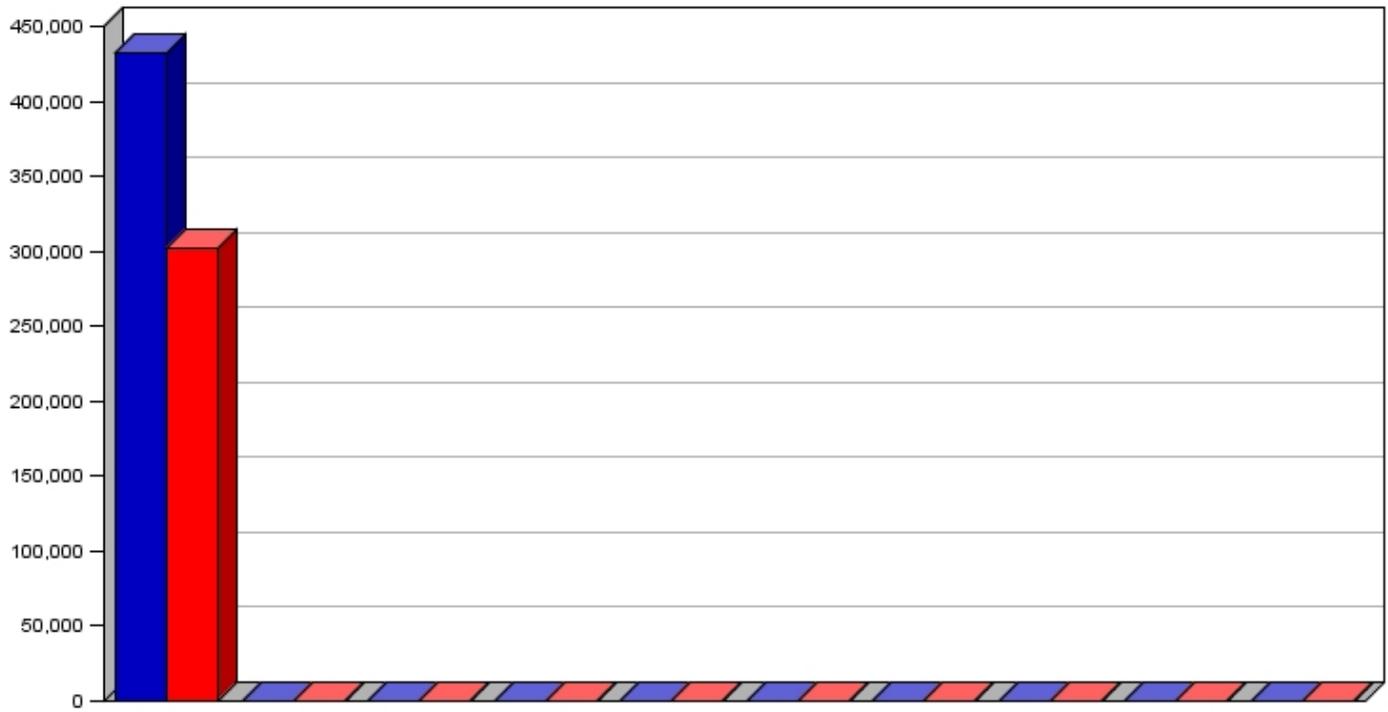


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	0	0	0	3,544,841	0	1,439,890	0	0	0
Total Projected Expenses	0	0	0	0	3,914,528	0	1,439,890	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$0	\$330,528	(\$330,528)	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$3,544,841	\$2,142,107	\$1,772,421	\$3,914,528	(\$369,687)	(10.43%)
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$1,439,890	\$628,158	\$811,732	\$1,439,890	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$4,984,731	\$3,100,793	\$2,253,625	\$5,354,417	(\$369,686)	(7.42%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	N/A
Purchased / Contracted Services	Variance is due to 60 day accrual to be reversed in the third quarter.
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Variance is due to monthly indirect costs allocations higher than anticipated.
Depreciation And Amortization	N/A
Other Costs	Includes expenditures for retiree life and health cost.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Solid Waste Services Revenue Fund, Department Of Human Resources

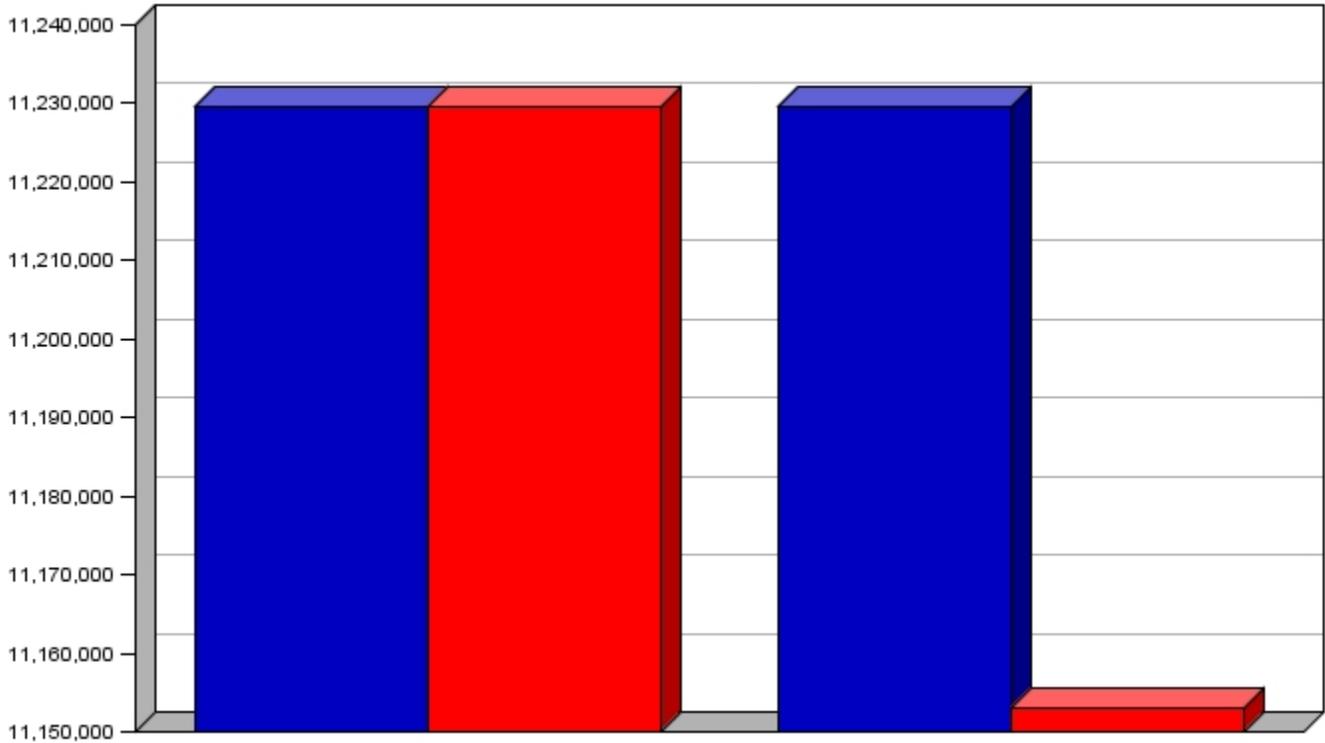


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	432,134	0	0	0	0	0	0	0	0	0
Total Projected Expenses	302,287	0	0	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$432,134	\$172,224	\$130,063	\$302,287	\$129,847	30.05%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$432,134	\$172,224	\$130,063	\$302,287	\$129,847	30.05%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013. DHR has 1 split funded position vacant.
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

**Underground Atl Facil Revenue Fund
BUDGET VARIANCE ANALYSIS AND PROJECTION**



	Revenues	Expenses
FY14 COA Funding Budget	11,229,722	11,229,722
FY14 Projection	11,229,722	11,153,040

Account	Actual Y-T-D(Dec) FY12	Actual Y-T-D(Dec) FY13	COA Funding Budget YearTotal FY14	Actual Y-T-D(Dec) FY14	Projected Expenses YearTotal FY14	Variance (\$)	Variance (%)
Revenues	\$878,188	\$903,427	\$11,229,722	\$10,049,896	\$11,229,722	\$0	0.00%
Expenses	\$2,257,345	\$2,119,196	\$11,229,722	\$950,731	\$11,153,040	\$76,682	0.68%
Surplus (Deficit)	(\$1,379,157)	(\$1,215,769)	\$0	\$9,099,165	\$76,682	\$76,682	N/A

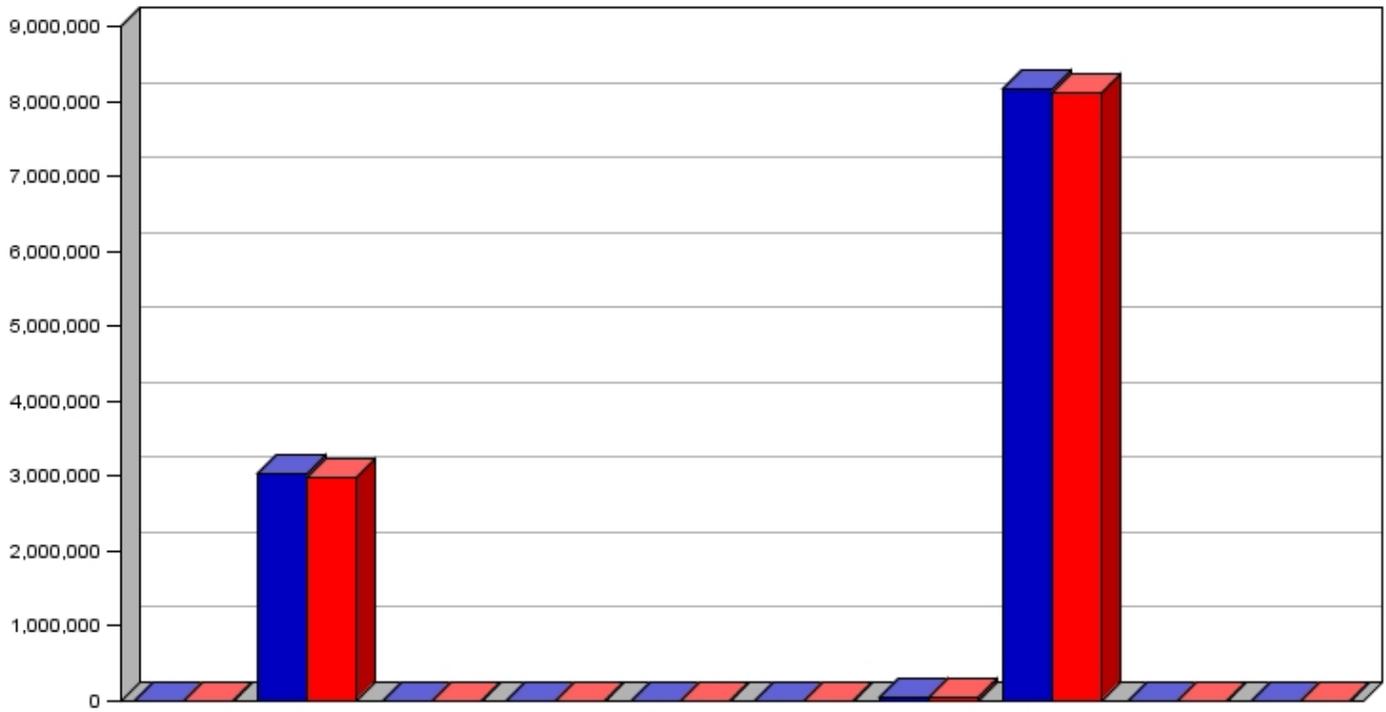
Major Revenue Variances:

The fund is supported by parking revenues and a general fund subsidy. Revenues are expected to perform at a level consistent with anticipated revenues. In the first quarter of FY14, a general fund subsidy of \$9.1MM was deposited into the fund.

Major Expenditure Variances:

Transactions associated with the public operations of the Underground Atlanta facilities and parking decks. The surplus in expenditures is due to purchased/contracted services less than anticipated.

Underground Atl Facil Revenue Fund, Non-Departmental

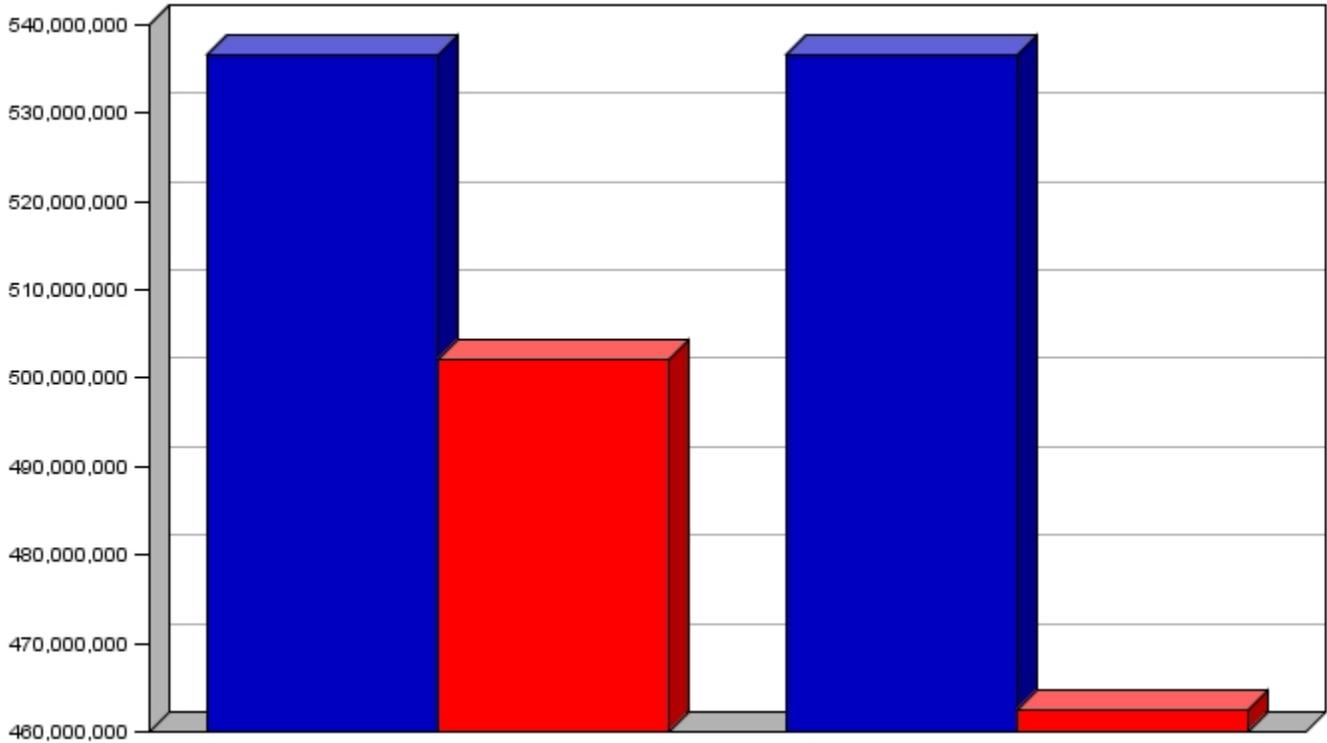


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	3,024,601	0	0	10,893	0	38,925	8,155,303	0	0
Total Projected Expenses	0	2,986,971	0	0	0	0	38,925	8,127,145	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$3,024,601	\$938,908	\$2,048,062	\$2,986,971	\$37,630	1.24%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$10,893	\$0	\$0	\$0	\$10,893	100.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$38,925	\$30,178	\$8,747	\$38,925	\$0	0.00%
Debt Service	\$8,155,303	(\$18,355)	\$8,145,500	\$8,127,145	\$28,158	0.35%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$11,229,722	\$950,731	\$10,202,309	\$11,153,040	\$76,682	0.68%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	N/A
Purchased / Contracted Services	Variance due to transactions associated with facilities and parking decks.
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Variance due to administrative fee for indirect cost will not be charged this fiscal year.
Depreciation And Amortization	N/A
Other Costs	Projected to spend within budget
Debt Service	Projected to spend within budget.
Conversion / Summary	N/A
Other Financing Uses	N/A

**Water & Wastewater Revenue Fund
BUDGET VARIANCE ANALYSIS AND PROJECTION**



	Revenues	Expenses
FY14 COA Funding Budget	536,612,950	536,612,950
FY14 Projection	502,218,113	462,510,813

Account	Actual Y-T-D(Dec) FY12	Actual Y-T-D(Dec) FY13	COA Funding Budget YearTotal FY14	Actual Y-T-D(Dec) FY14	Projected Expenses YearTotal FY14	Variance (\$)	Variance (%)
Revenues	\$289,097,496	\$271,945,417	\$536,612,950	\$361,645,311	\$502,218,113	(\$34,394,837)	(6.41%)
Expenses	\$228,487,815	\$228,667,606	\$536,612,950	\$337,611,365	\$462,510,813	\$74,102,137	13.81%
Surplus (Deficit)	\$60,609,682	\$43,277,811	\$0	\$24,033,946	\$39,707,300	\$39,707,300	N/A

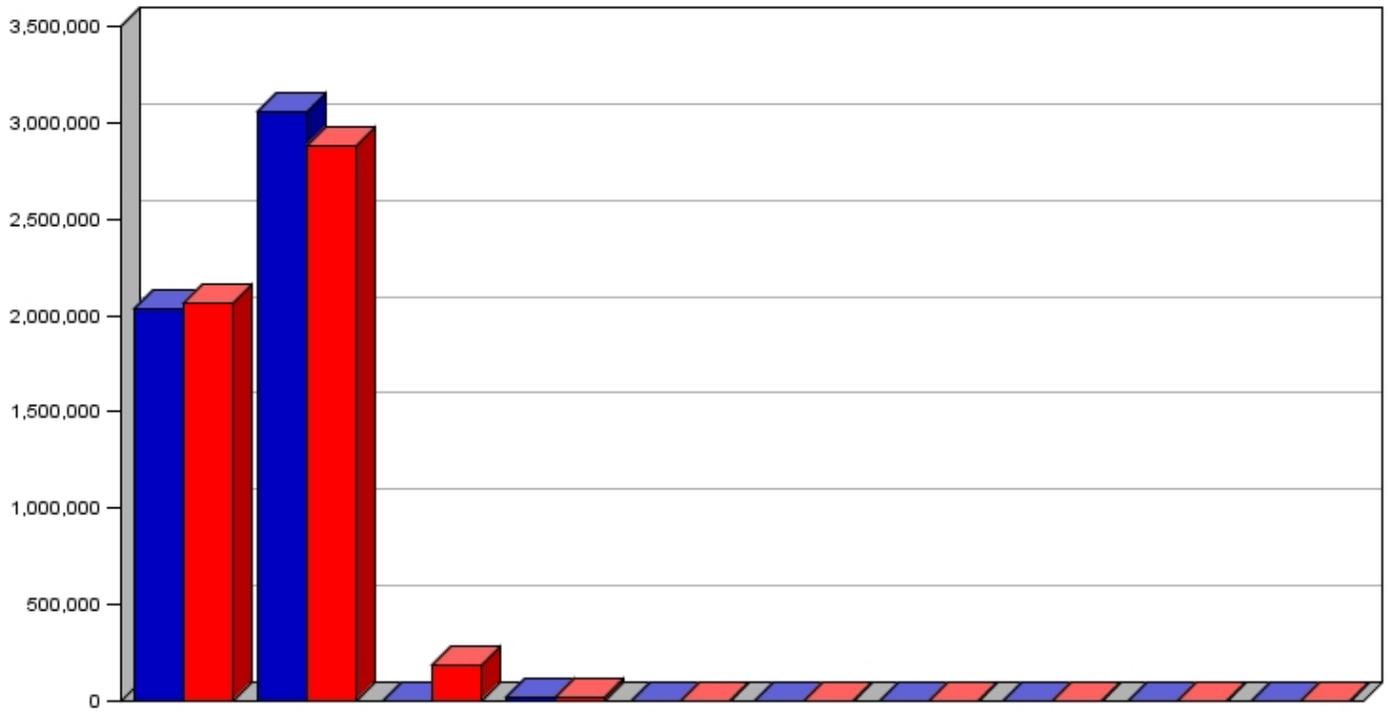
Major Revenue Variances:

As of December 31, 2013, the department project revenues to be less than anticipated.

Major Expenditure Variances:

Surplus in expenditures is due to fund wide reserves, bad debt adjustment and other cost reduction measures by Watershed Management.

Water & Wastewater Revenue Fund, Executive Offices

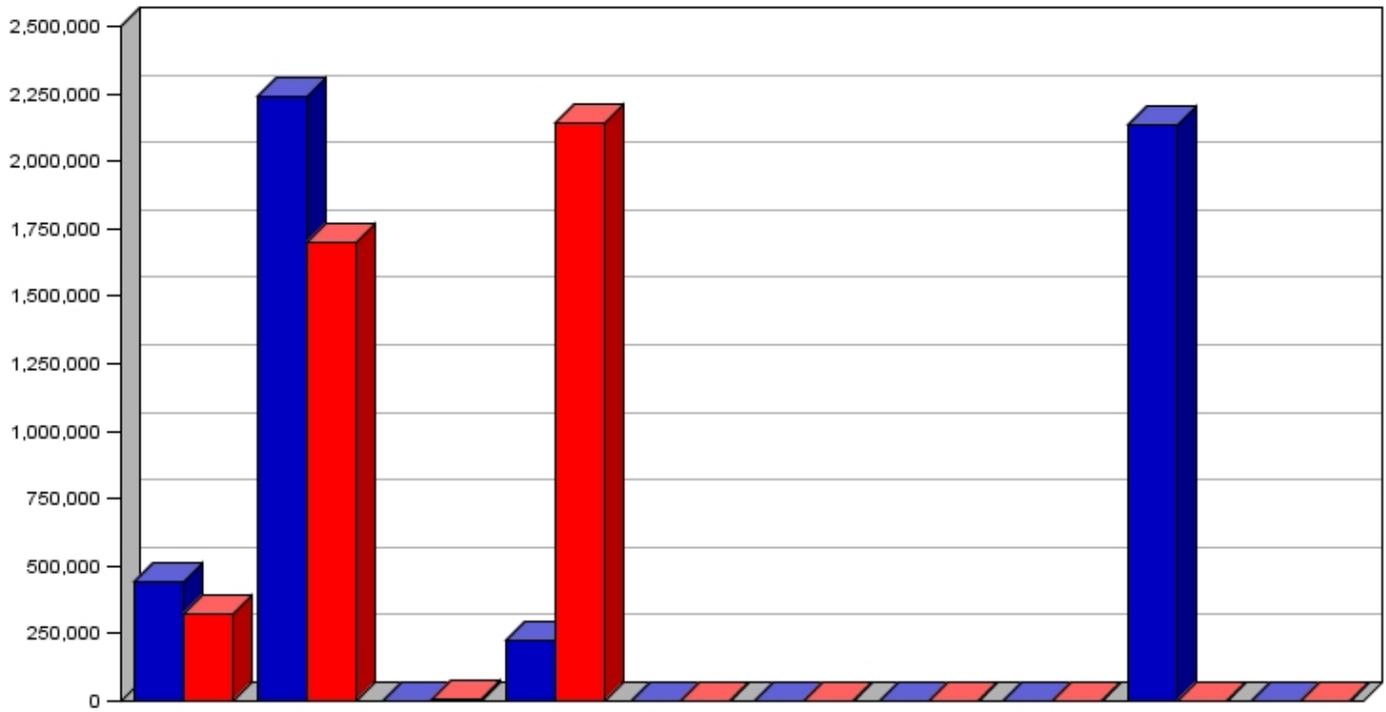


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	2,036,946	3,056,835	0	17,500	0	0	0	0	0	0
Total Projected Expenses	2,060,195	2,885,486	189,682	15,000	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$2,036,946	\$1,186,530	\$873,665	\$2,060,195	(\$23,249)	(1.14%)
Purchased / Contracted Services	\$3,056,835	\$2,014,114	\$871,372	\$2,885,486	\$171,349	5.61%
Supplies	\$0	\$189,682	\$0	\$189,682	(\$189,682)	0.00%
Capital Outlays	\$17,500	\$0	\$15,000	\$15,000	\$2,500	14.29%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$5,111,281	\$3,390,327	\$1,760,037	\$5,150,363	(\$39,082)	(0.76%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	Deficit due to extra-help and overtime cost to bring 311 Call Center on line.
Purchased / Contracted Services	Slight underspend to cover overage in supplies.
Supplies	Variance due to installation of network equipment at 72 Marietta Street.
Capital Outlays	Projected to spend within budget.
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Water & Wastewater Revenue Fund, Department Of Information Technology

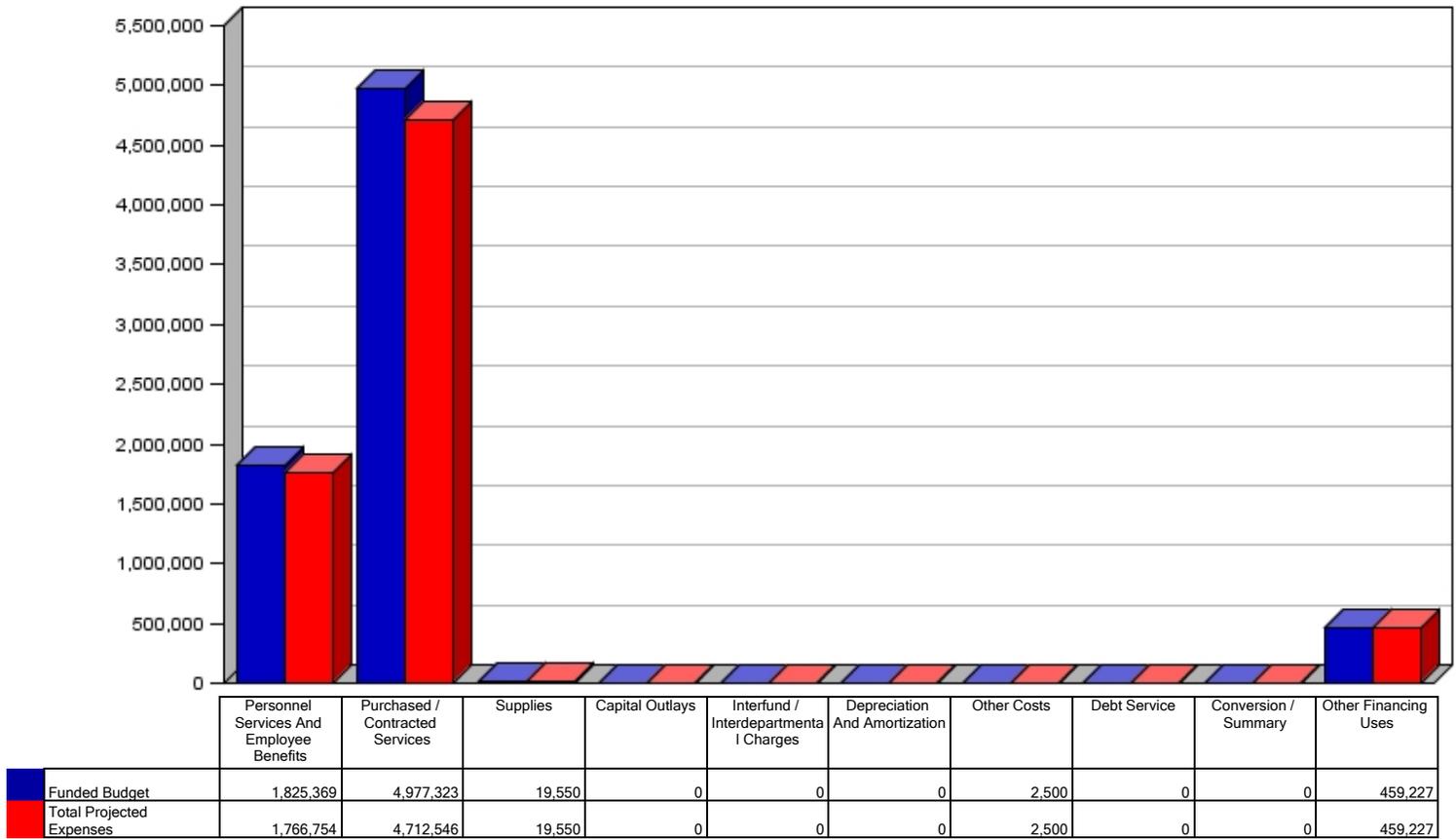


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	439,827	2,239,478	152	221,709	0	0	0	0	2,134,046	0
Total Projected Expenses	324,166	1,697,986	7,231	2,140,479	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$439,827	\$104,253	\$219,914	\$324,166	\$115,661	26.30%
Purchased / Contracted Services	\$2,239,478	\$207,129	\$1,490,857	\$1,697,986	\$541,492	24.18%
Supplies	\$152	\$7,231	\$0	\$7,231	(\$7,079)	(4,657.27%)
Capital Outlays	\$221,709	\$563,643	\$1,576,836	\$2,140,479	(\$1,918,770)	(865.44%)
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$2,134,046	\$0	\$0	\$0	\$2,134,046	100.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$5,035,212	\$882,256	\$3,287,607	\$4,169,862	\$865,350	17.19%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, there were six vacant positions. The projected surplus is due to these positions being split funded for the 311 Call Center and GIS implementation.
Purchased / Contracted Services	This line represents the expense capture for the 311 Call Center project (start up and build out) as well Hyperion.
Supplies	This line represents the expense capture for the 311 Call Center project (start up and build out) as well Hyperion.
Capital Outlays	This line represents the expense capture for the 311 Call Center project (start up and build out) as well Hyperion.
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	This line represents the previous fiscal year balance for the 311 Call Center project.
Other Financing Uses	N/A

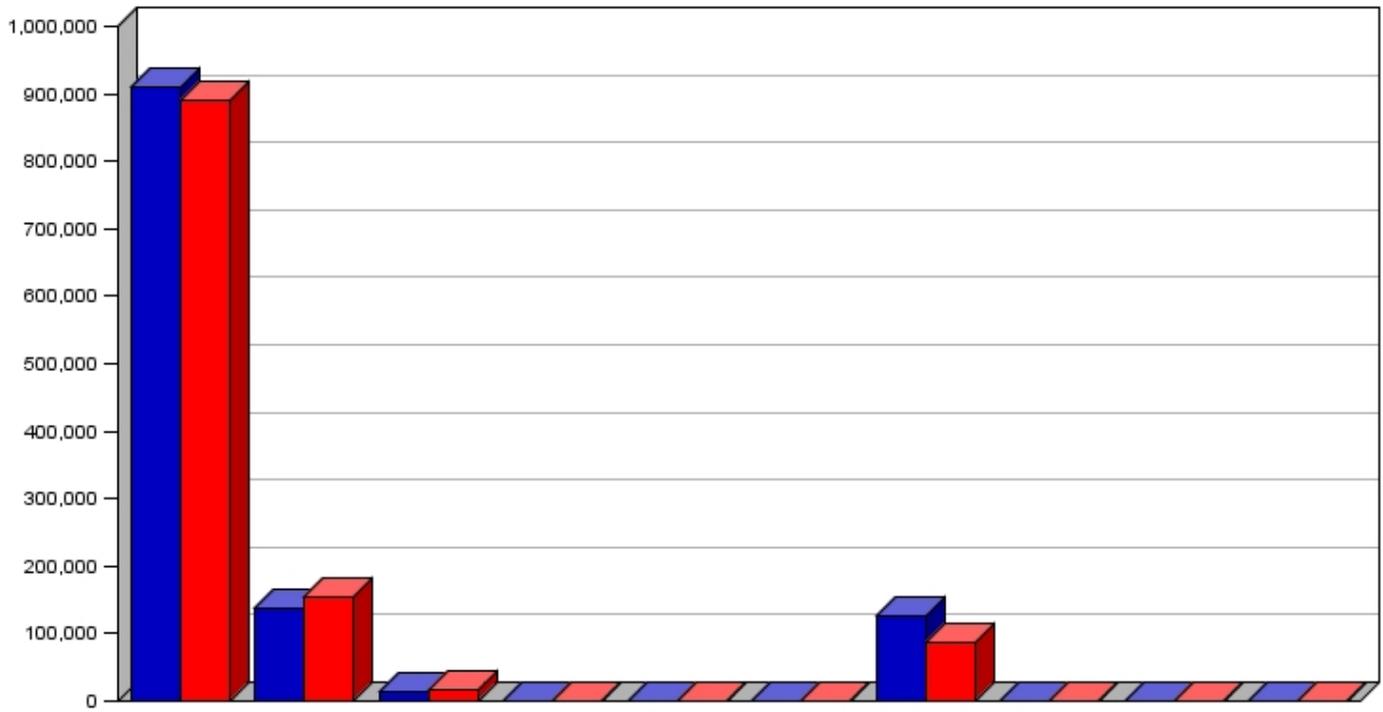
Water & Wastewater Revenue Fund, Department Of Law



Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$1,825,369	\$869,948	\$896,806	\$1,766,754	\$58,615	3.21%
Purchased / Contracted Services	\$4,977,323	\$1,335,832	\$3,376,714	\$4,712,546	\$264,778	5.32%
Supplies	\$19,550	\$7,874	\$11,676	\$19,550	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$2,500	\$874	\$1,626	\$2,500	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$459,227	\$0	\$459,227	\$459,227	\$0	0.00%
Expenses	\$7,283,969	\$2,214,527	\$4,746,050	\$6,960,576	\$323,393	4.44%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, the Department of Law had one (1) vacant position
Purchased / Contracted Services	Surplus due to lower than expected outside counsel expenses.
Supplies	Projected to spend within budget.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Projected to spend within budget.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	Projected to spend within budget.

Water & Wastewater Revenue Fund, Department Of Finance

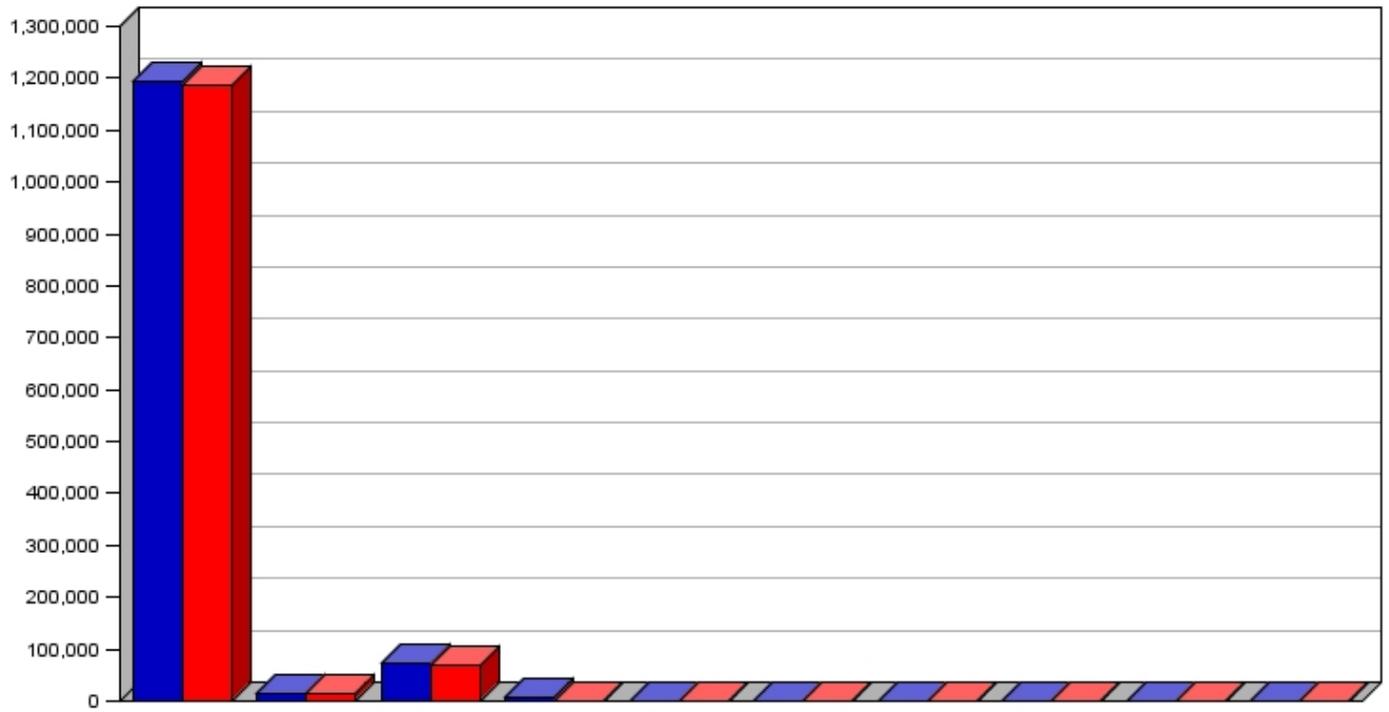


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	909,035	137,394	13,861	0	0	0	125,000	0	0	0
Total Projected Expenses	891,713	153,966	17,787	0	0	0	86,392	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$909,035	\$437,196	\$454,517	\$891,713	\$17,322	1.91%
Purchased / Contracted Services	\$137,394	\$72,652	\$81,314	\$153,966	(\$16,572)	(12.06%)
Supplies	\$13,861	\$6,867	\$10,920	\$17,787	(\$3,926)	(28.32%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$125,000	\$0	\$86,392	\$86,392	\$38,608	30.89%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$1,185,290	\$516,714	\$633,144	\$1,149,858	\$35,432	2.99%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, the Department of Finance has 0 vacant positions.
Purchased / Contracted Services	Increase due to spending of Budget as needed based on timing of invoices.
Supplies	Variance due to consolidation of funds and cost containment initiative.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Spending Budget as needed based on timing of invoices.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Water & Wastewater Revenue Fund, Department Of Procurement

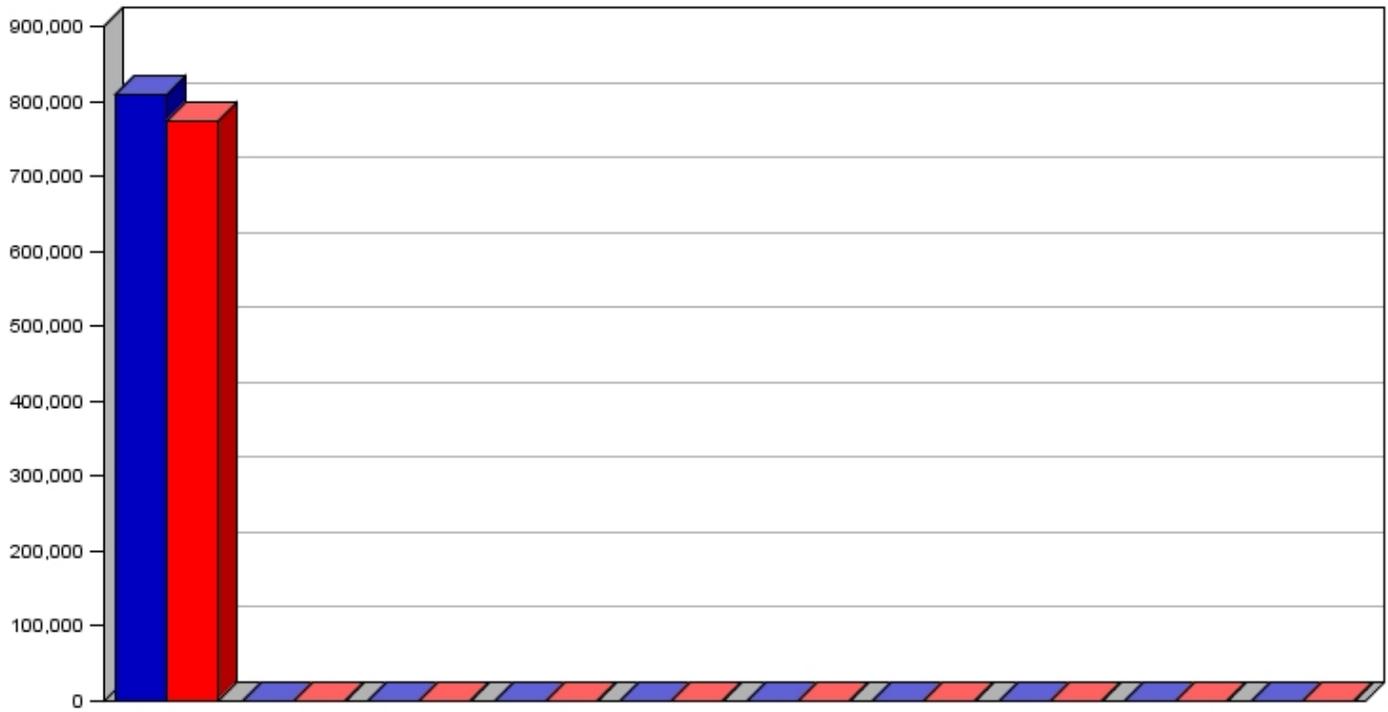


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	1,192,696	13,597	71,585	5,819	0	0	0	0	0	0
Total Projected Expenses	1,187,059	13,450	67,590	0	0	0	1,000	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$1,192,696	\$584,821	\$602,238	\$1,187,059	\$5,637	0.47%
Purchased / Contracted Services	\$13,597	\$3,121	\$10,329	\$13,450	\$147	1.08%
Supplies	\$71,585	\$2,918	\$64,673	\$67,590	\$3,995	5.58%
Capital Outlays	\$5,819	\$0	\$0	\$0	\$5,819	100.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$1,000	\$1,000	(\$1,000)	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$1,283,697	\$590,859	\$678,240	\$1,269,099	\$14,598	1.14%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013 DOP had one vacant position.
Purchased / Contracted Services	Projected to spend within budget.
Supplies	Projected to spend within budget.
Capital Outlays	Budget Adjustment needed to move capital outlay funds to cover Other Costs line.
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Future expense expected for Hearing Officers for legal disputes.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Water & Wastewater Revenue Fund, Department Of Public Works

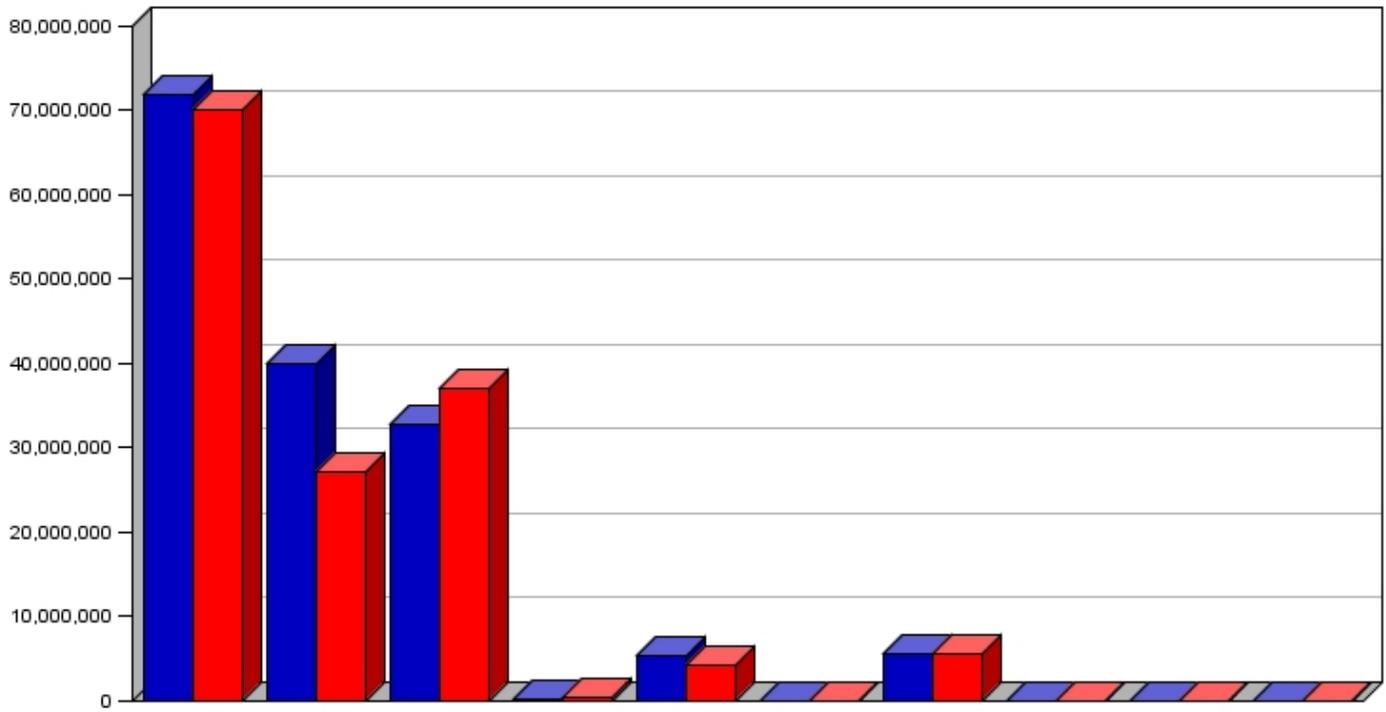


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	808,387	0	0	0	0	0	0	0	0	0
Total Projected Expenses	774,360	0	0	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$808,387	\$370,166	\$404,194	\$774,360	\$34,027	4.21%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$808,387	\$370,166	\$404,194	\$774,360	\$34,027	4.21%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, the Department of Public Works had 3 vacant positions.
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Water & Wastewater Revenue Fund, Department Of Watershed Management

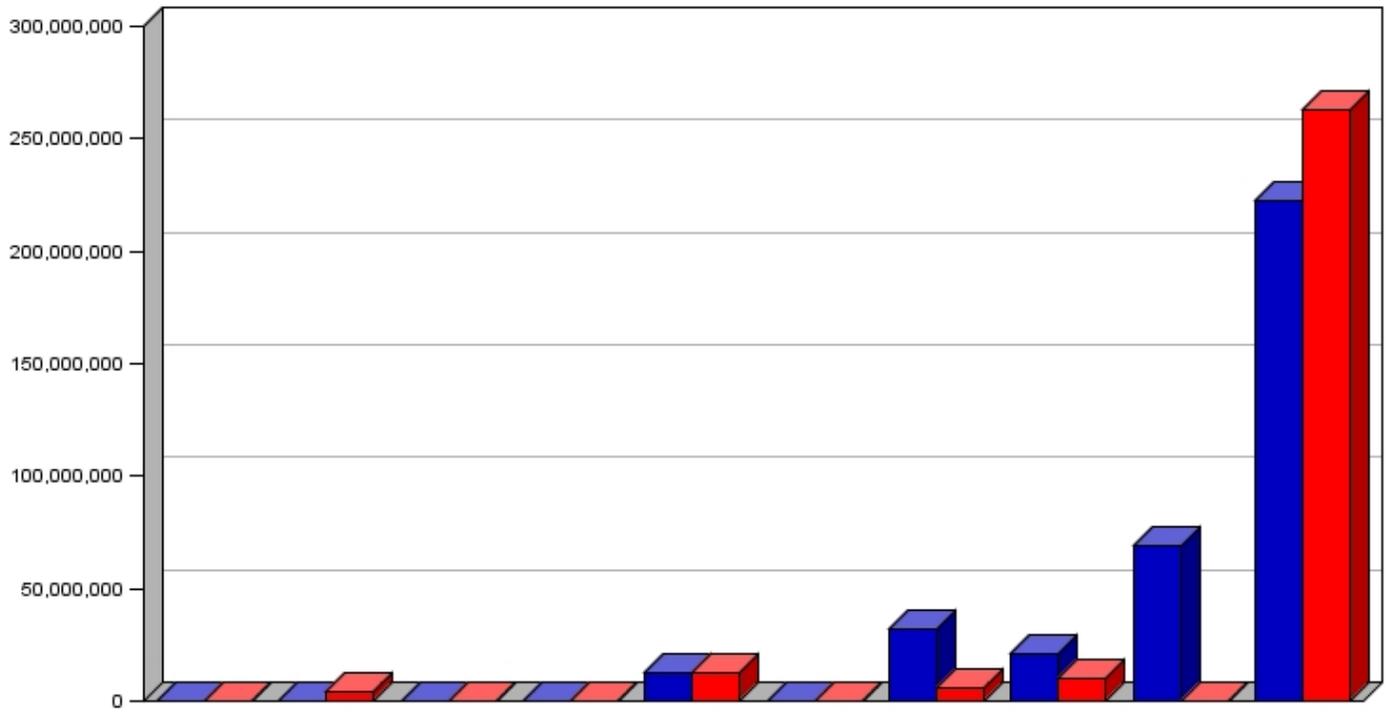


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	71,872,365	39,919,737	32,864,943	213,996	5,434,479	0	5,616,094	0	0	0
Total Projected Expenses	70,197,081	27,164,940	37,069,760	488,736	4,313,400	0	5,589,622	33,993	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$71,872,365	\$34,260,899	\$35,936,182	\$70,197,081	\$1,675,284	2.33%
Purchased / Contracted Services	\$39,919,737	\$6,624,434	\$20,540,506	\$27,164,940	\$12,754,797	31.95%
Supplies	\$32,864,943	\$18,622,807	\$18,446,953	\$37,069,760	(\$4,204,817)	(12.79%)
Capital Outlays	\$213,996	\$28,738	\$459,998	\$488,736	(\$274,740)	(128.39%)
Interfund / Interdepartmental Charges	\$5,434,479	\$2,608,690	\$1,704,710	\$4,313,400	\$1,121,079	20.63%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$5,616,094	\$3,000,669	\$2,588,954	\$5,589,622	\$26,472	0.47%
Debt Service	\$0	\$33,993	\$0	\$33,993	(\$33,993)	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$155,921,614	\$65,180,228	\$79,677,303	\$144,857,532	\$11,064,082	7.10%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, Department of Watershed had 148 vacant positions.
Purchased / Contracted Services	Variance due to less than anticipated purchased and contracted services.
Supplies	Variance due to supplies more than anticipated.
Capital Outlays	Variance due to capital outlay cost more than anticipated.
Interfund / Interdepartmental Charges	Variance due to projected motor fuel and equipment charges for the department.
Depreciation And Amortization	N/A
Other Costs	Projected to spend at budget.
Debt Service	Variance due to unanticipated debt payment.
Conversion / Summary	N/A
Other Financing Uses	N/A

Water & Wastewater Revenue Fund, Non-Departmental

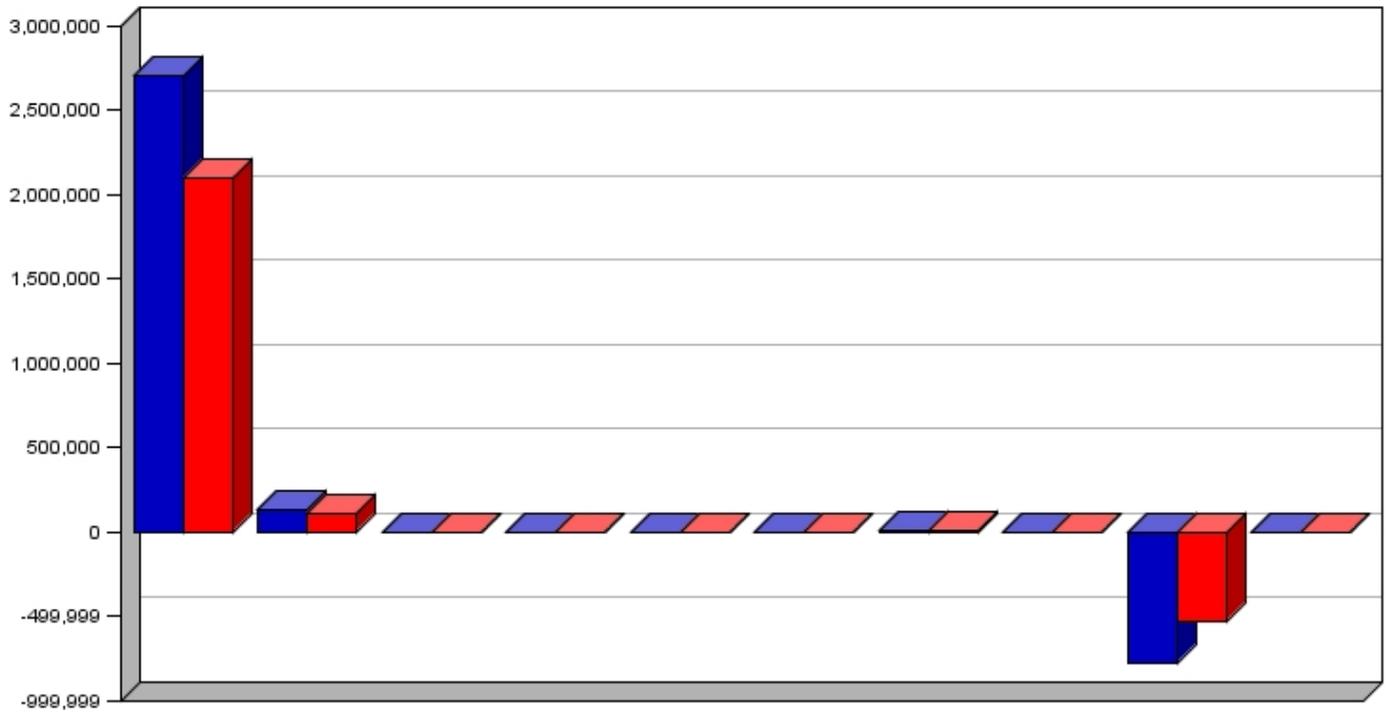


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	351,813	0	0	12,518,405	0	31,880,253	21,351,922	68,693,013	222,204,248
Total Projected Expenses	83,267	4,162,730	0	0	12,356,250	0	5,643,362	10,210,975	0	263,124,040

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$83,267	\$0	\$83,267	(\$83,267)	0.00%
Purchased / Contracted Services	\$351,813	\$3,906,796	\$255,934	\$4,162,730	(\$3,810,917)	(1,083.22%)
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$12,518,405	\$5,008,357	\$7,347,893	\$12,356,250	\$162,155	1.30%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$31,880,253	\$2,586,603	\$3,056,758	\$5,643,362	\$26,236,891	82.30%
Debt Service	\$21,351,922	\$4,911,496	\$5,299,479	\$10,210,975	\$11,140,947	52.18%
Conversion / Summary	\$68,693,013	\$0	\$0	\$0	\$68,693,013	100.00%
Other Financing Uses	\$222,204,248	\$246,516,532	\$16,607,508	\$263,124,040	(\$40,919,792)	(18.42%)
Expenses	\$356,999,654	\$263,013,051	\$32,567,573	\$295,580,624	\$61,419,030	17.20%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	Variance attributed to unanticipated worker's compensation expense.
Purchased / Contracted Services	Variance attributed to funding for DWM portion of Oracle contractual agreement.
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Surplus due to funding for indirect cost charges less than anticipated.
Depreciation And Amortization	N/A
Other Costs	Surplus due to funding for PILOT/Franchise fees, retiree benefits and bad debt less than anticipated.
Debt Service	Surplus due to GEFA loan principal, interest payments and associated fees less than anticipated.
Conversion / Summary	DWM Fund-wide reserve
Other Financing Uses	DWM debt service payment are on target.

Water & Wastewater Revenue Fund, Department Of Human Resources

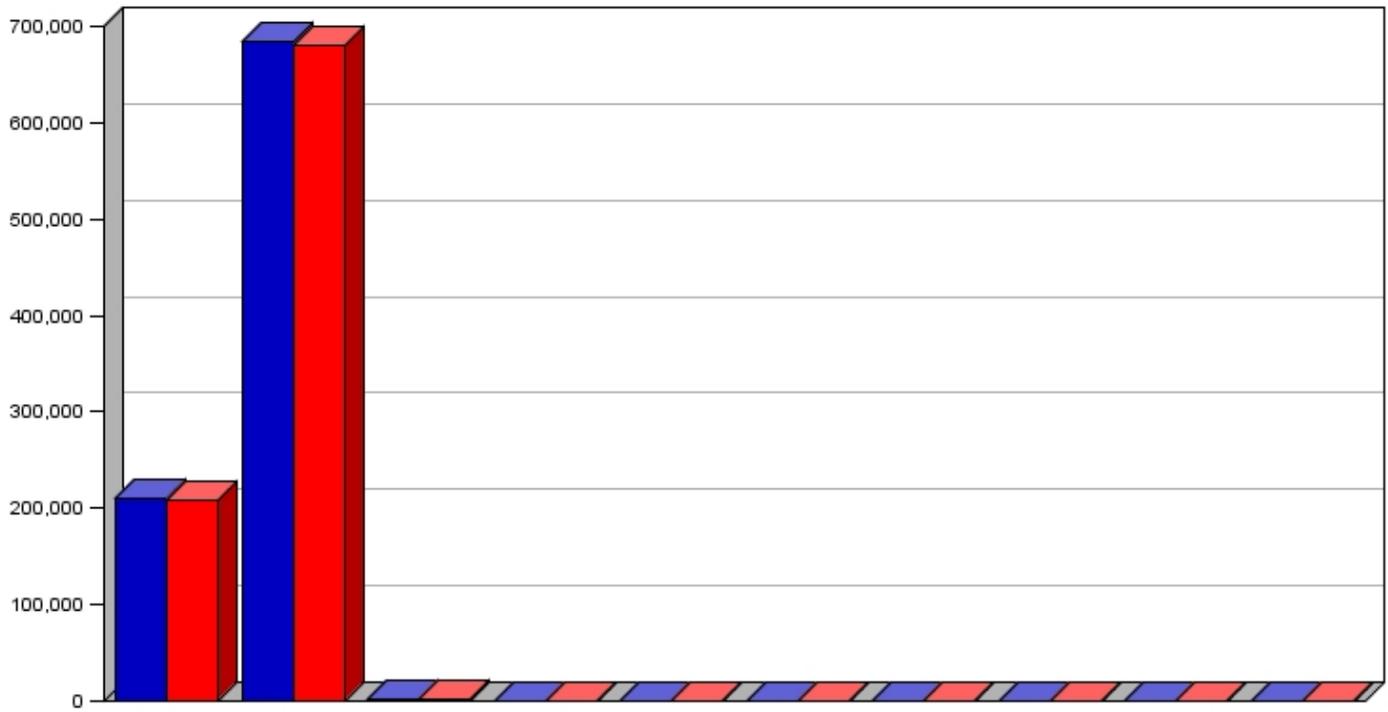


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	2,713,343	131,472	2,798	0	0	0	11,667	0	(771,981)	0
Total Projected Expenses	2,102,219	115,229	2,291	0	0	0	10,236	0	(523,209)	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$2,713,343	\$1,169,239	\$932,980	\$2,102,219	\$611,124	22.52%
Purchased / Contracted Services	\$131,472	\$10,590	\$104,639	\$115,229	\$16,243	12.35%
Supplies	\$2,798	\$0	\$2,291	\$2,291	\$507	18.13%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$11,667	\$1,152	\$9,084	\$10,236	\$1,431	12.27%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	(\$771,981)	\$0	(\$523,209)	(\$523,209)	(\$248,772)	(32.23%)
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$2,087,299	\$1,180,980	\$525,786	\$1,706,766	\$380,533	18.23%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013 DHR has 11 vacant positions.
Purchased / Contracted Services	Decrease due to the City's Rising Star program not taking place.
Supplies	Projected to spend within budget.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Decrease due to reduced attendance of the Civil Service Board hearings.
Debt Service	N/A
Conversion / Summary	Due to mandatory reduction from the Department of Watershed.
Other Financing Uses	N/A

Water & Wastewater Revenue Fund, Department Of Audit

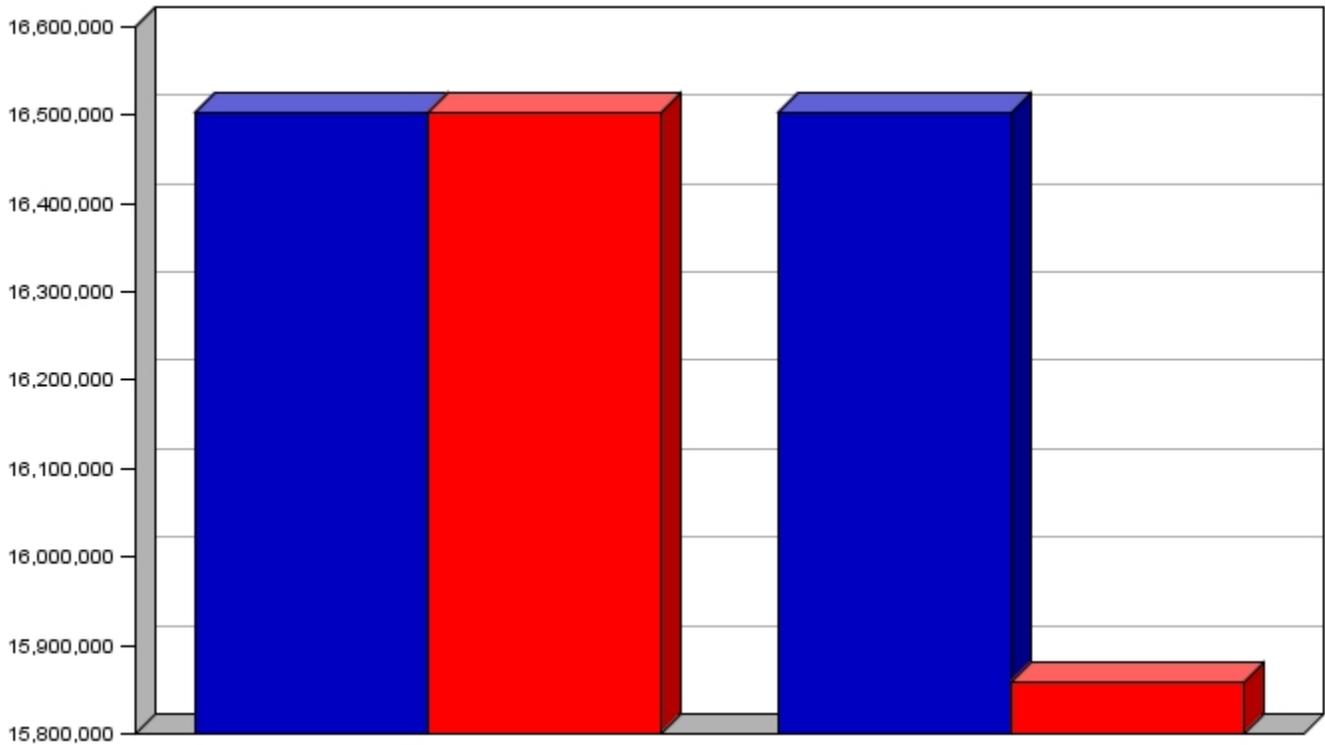


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	210,574	683,621	1,852	0	0	0	500	0	0	0
Total Projected Expenses	208,428	680,541	2,586	0	0	0	217	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$210,574	\$90,505	\$117,923	\$208,428	\$2,146	1.02%
Purchased / Contracted Services	\$683,621	\$180,305	\$500,236	\$680,541	\$3,080	0.45%
Supplies	\$1,852	\$1,364	\$1,222	\$2,586	(\$734)	(39.64%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$500	\$83	\$134	\$217	\$283	56.53%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$896,547	\$272,257	\$619,516	\$891,772	\$4,775	0.53%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013 the Office of the Auditor has one vacant full-time position and two vacant extra-help intern positions.
Purchased / Contracted Services	Decrease due to delay in finalizing audit projects.
Supplies	Plans to replace two laptops past life cycle.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Decrease due to delay in committee meetings for board members .
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

**Emergency Telephone System
BUDGET VARIANCE ANALYSIS AND PROJECTION**



	Revenues	Expenses
FY14 COA Funding Budget	16,503,403	16,503,403
FY14 Projection	16,503,403	15,858,636

Account	Actual Y-T-D(Dec) FY12	Actual Y-T-D(Dec) FY13	COA Funding Budget YearTotal FY14	Actual Y-T-D(Dec) FY14	Projected Expenses YearTotal FY14	Variance (\$)	Variance (%)
Revenues	\$4,788,670	\$5,315,097	\$16,503,403	\$5,944,611	\$16,503,403	\$0	0.00%
Expenses	\$8,976,125	\$8,643,948	\$16,503,403	\$8,455,266	\$15,858,636	\$644,767	3.91%
Surplus (Deficit)	(\$4,187,455)	(\$3,328,851)	\$0	(\$2,510,656)	\$644,767	\$644,767	N/A

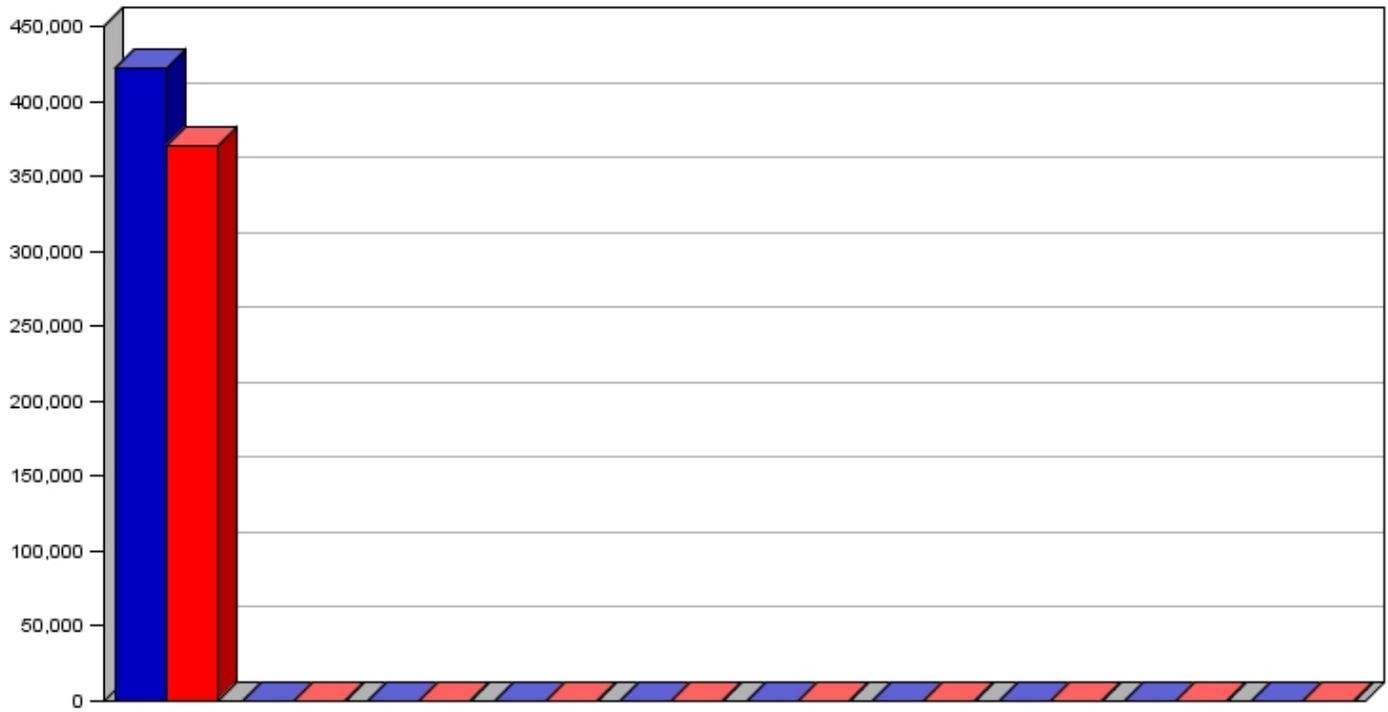
Major Revenue Variances:

E911 projected revenues of \$10.3MM and subsidy transfer of \$6.1MM from the General Fund.

Major Expenditure Variances:

Variance is due to six vacant positions and less anticipated purchased/contracted services and supplies.

Emergency Telephone System, Department Of Information Technology

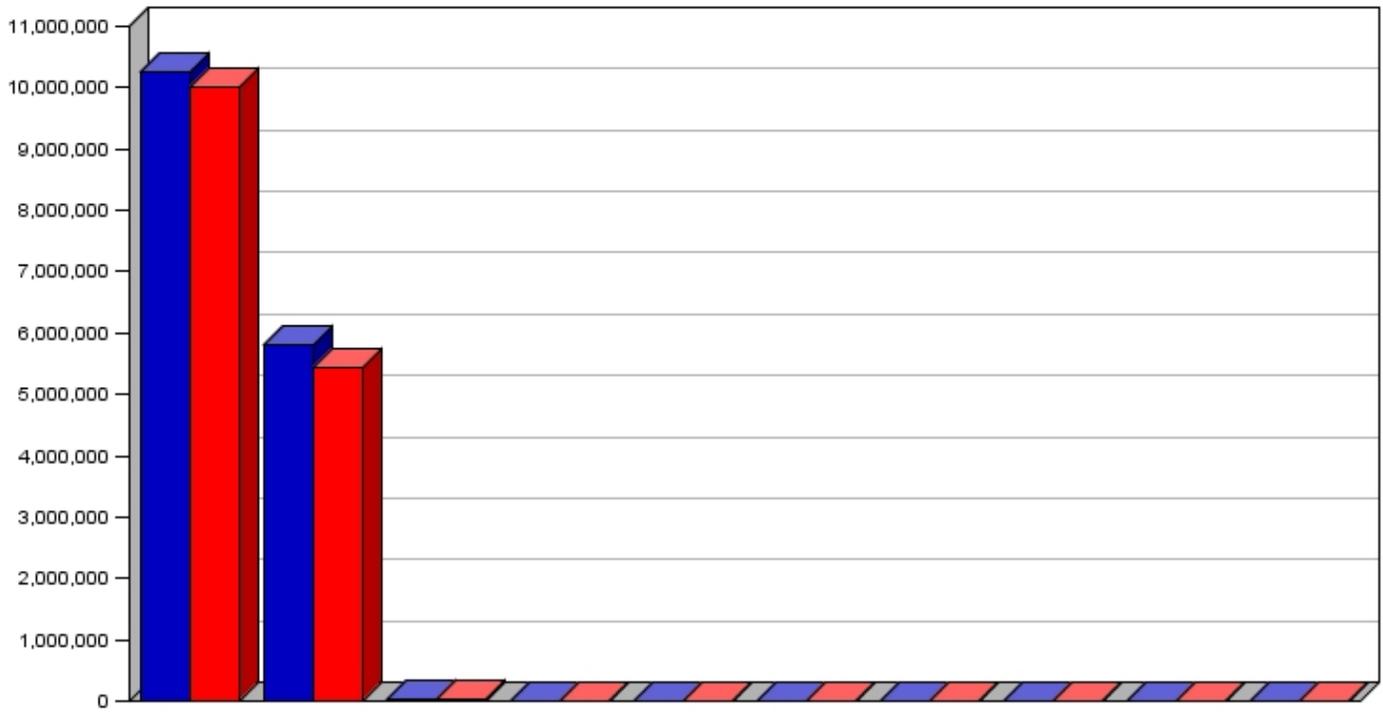


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	421,887	0	0	0	0	0	0	0	0	0
Total Projected Expenses	370,153	0	0	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$421,887	\$159,209	\$210,944	\$370,153	\$51,734	12.26%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$421,887	\$159,209	\$210,944	\$370,153	\$51,734	12.26%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, there was one vacant position. The projected surplus is due to the vacant position.
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Emergency Telephone System, Department Of Police Services

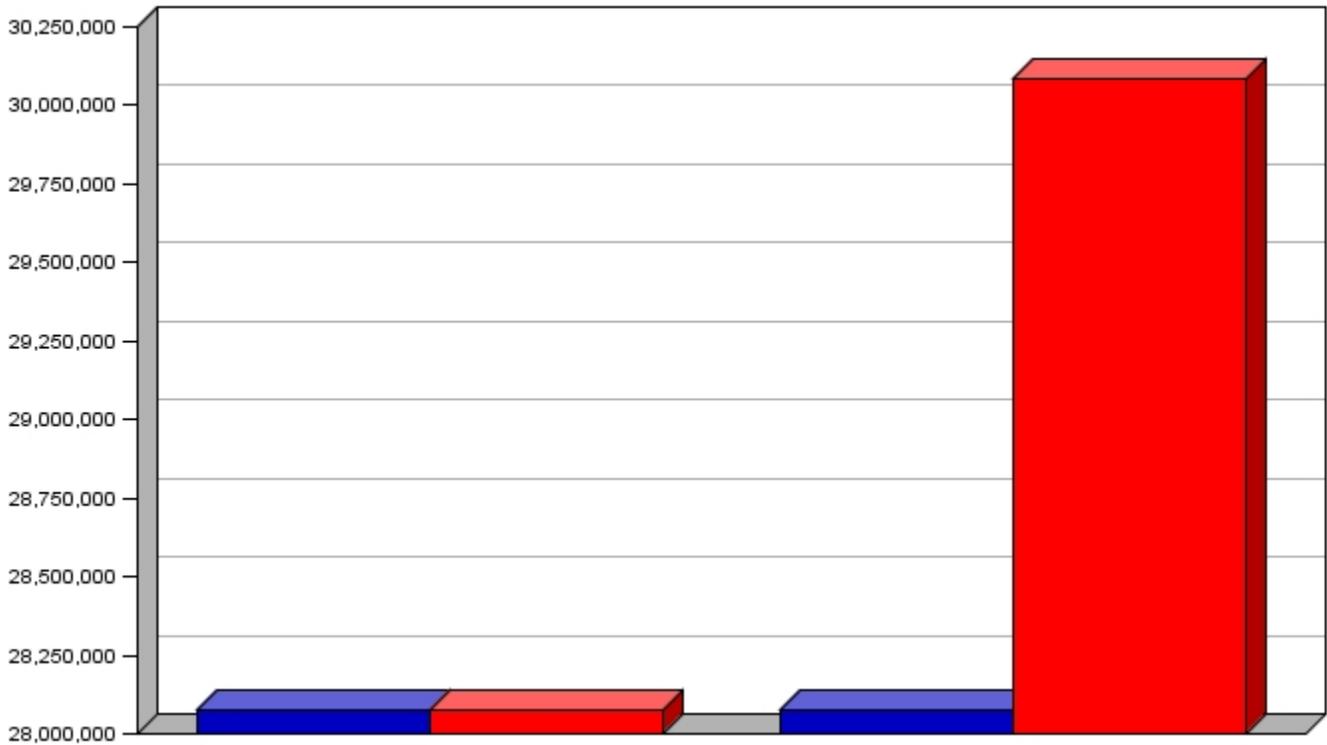


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	10,245,531	5,796,226	39,759	0	0	0	0	0	0	0
Total Projected Expenses	10,004,576	5,452,450	31,458	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$10,245,531	\$5,138,276	\$4,866,300	\$10,004,576	\$240,955	2.35%
Purchased / Contracted Services	\$5,796,226	\$3,140,324	\$2,312,126	\$5,452,450	\$343,776	5.93%
Supplies	\$39,759	\$17,458	\$14,000	\$31,458	\$8,301	20.88%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$16,081,516	\$8,296,058	\$7,192,425	\$15,488,483	\$593,033	3.69%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, E911 had five vacant positions.
Purchased / Contracted Services	Surplus is due to less purchased/contracted services anticipated.
Supplies	Surplus is due to less anticipated supplies for computers and printers.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Fleet Service Fund
BUDGET VARIANCE ANALYSIS AND PROJECTION



	Revenues	Expenses
FY14 COA Funding Budget	28,073,061	28,073,061
FY14 Projection	28,073,061	30,085,296

Account	Actual Y-T-D(Dec) FY12	Actual Y-T-D(Dec) FY13	COA Funding Budget YearTotal FY14	Actual Y-T-D(Dec) FY14	Projected Expenses YearTotal FY14	Variance (\$)	Variance (%)
Revenues	\$15,008,423	\$12,893,754	\$28,073,061	\$14,350,386	\$28,073,061	\$0	0.00%
Expenses	\$19,025,058	\$14,962,766	\$28,073,061	\$16,962,160	\$30,085,296	(\$2,012,235)	(7.17%)
Surplus (Deficit)	(\$4,016,635)	(\$2,069,012)	\$0	(\$2,611,774)	(\$2,012,235)	(\$2,012,235)	N/A

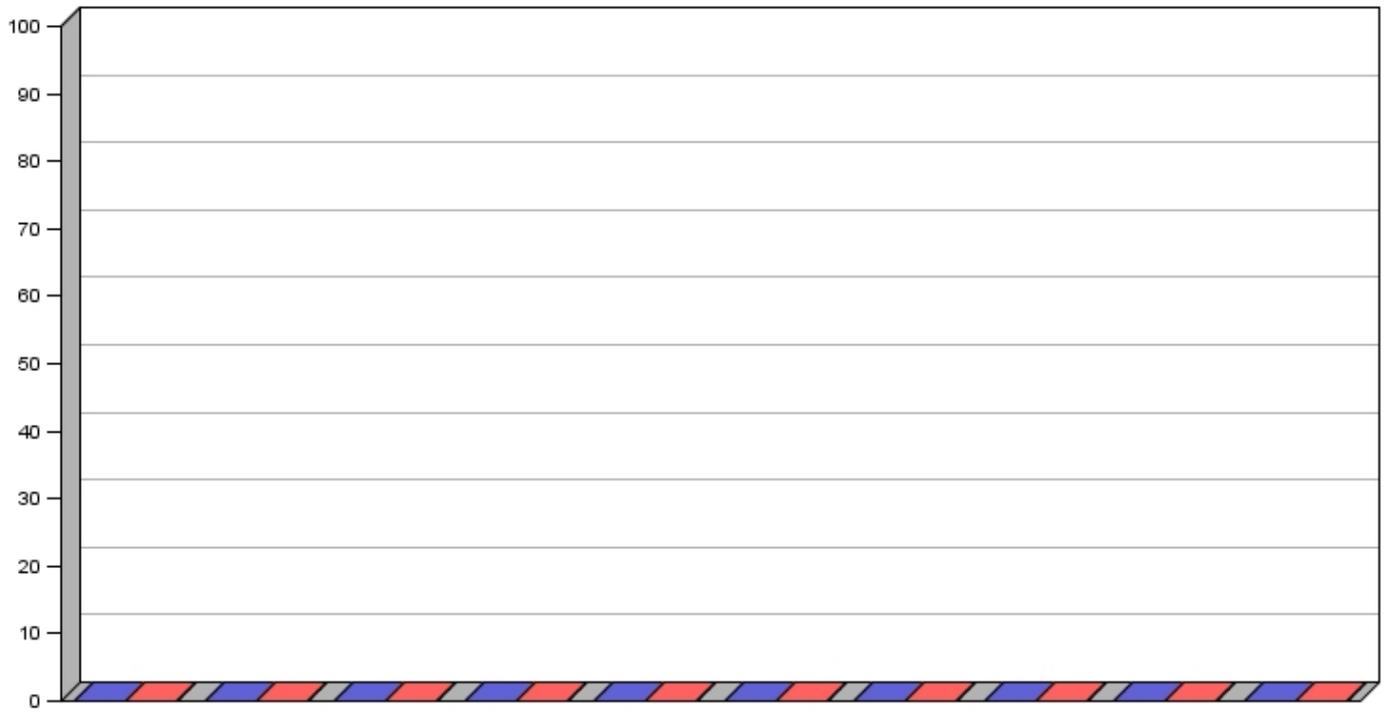
Major Revenue Variances:

As of December 31, 2013, the Fleet Services revenues are expected to perform at a level consistent with revenues.

Major Expenditure Variances:

Fleet Services Motor, Fuel and Repairs and Indirect Cost expenses are trending higher than expected, slightly offset by fifteen vacant positions and supplies. The Departments spending conservatively in purchases and supplies, all funds allocated will be utilized.

Fleet Service Fund, Executive Offices

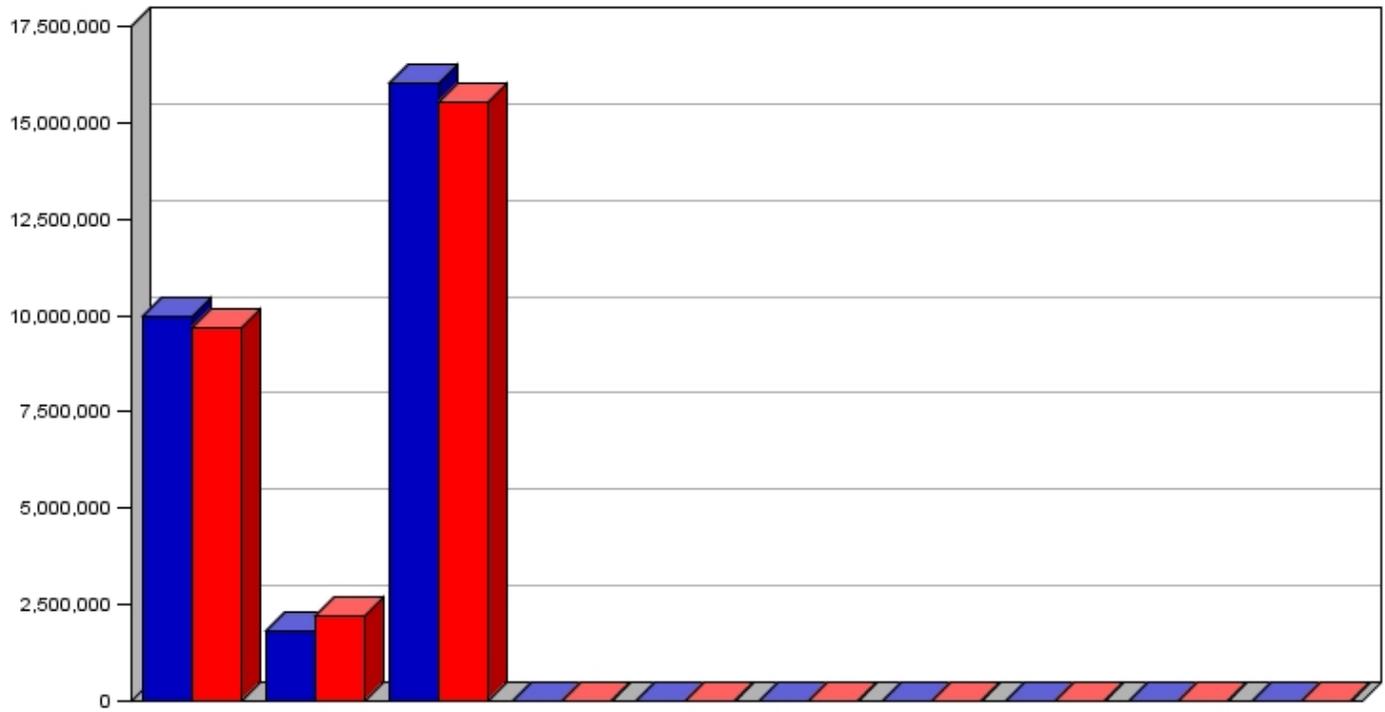


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	0	0	0	0	0	0	0	0	0
Total Projected Expenses	0	0	0	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$272,546	(\$272,546)	\$0	\$0	0.00%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$0	\$272,546	(\$272,546)	\$0	\$0	0.00%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	Journal Entry posted to incorrect dept/org. Adjustment will be made in FY14.
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Fleet Service Fund, Department Of Public Works

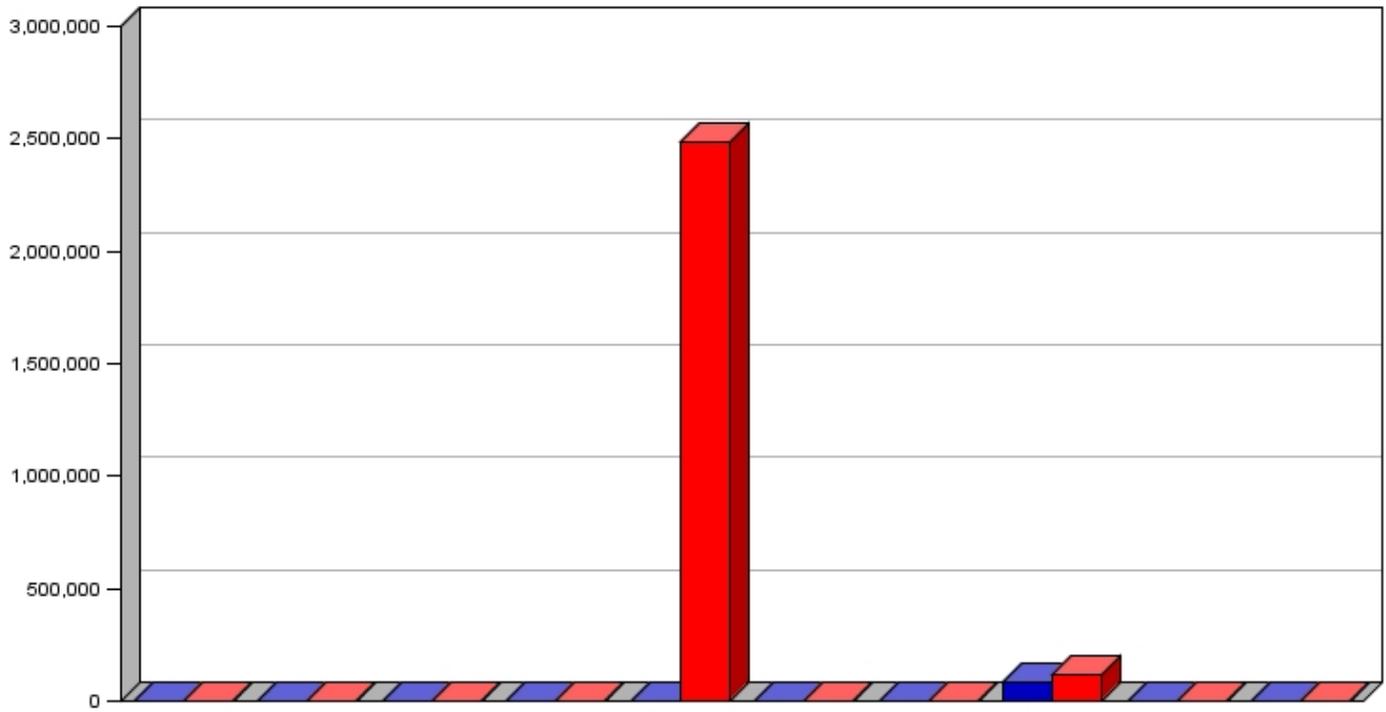


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	10,000,981	1,794,261	16,003,723	0	0	0	0	0	0	0
Total Projected Expenses	9,670,083	2,207,443	15,542,195	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$10,000,981	\$5,204,427	\$4,465,656	\$9,670,083	\$330,898	3.31%
Purchased / Contracted Services	\$1,794,261	\$1,586,976	\$620,466	\$2,207,443	(\$413,182)	(23.03%)
Supplies	\$16,003,723	\$7,730,826	\$7,811,369	\$15,542,195	\$461,528	2.88%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$27,798,965	\$14,522,229	\$12,897,491	\$27,419,721	\$379,244	1.36%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013, the Department of Public Works had 13 vacant positions.
Purchased / Contracted Services	Variance is mainly due to purchases and contractual services for equipment upgrades and maintenance more than anticipated.
Supplies	Variance mainly due to supplies trending lower than anticipated.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Fleet Service Fund, Non-Departmental

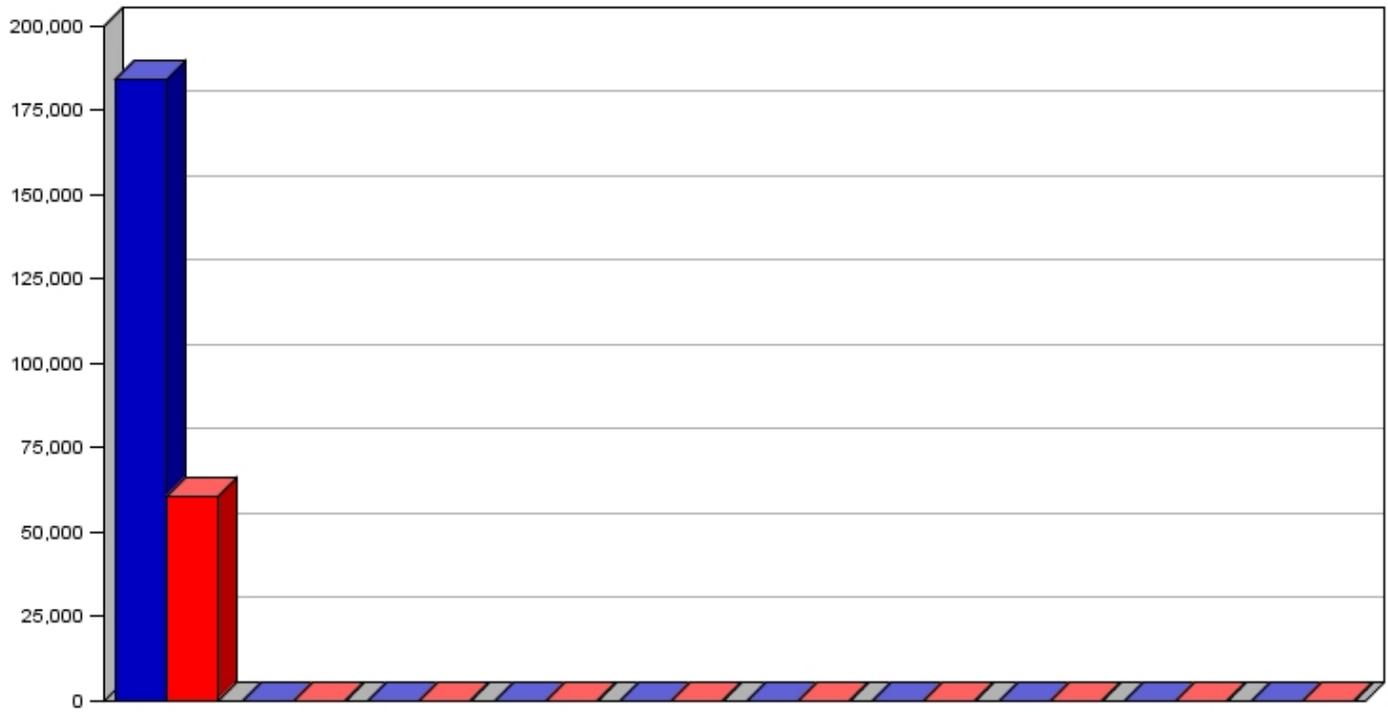


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	2,072	0	0	0	0	0	87,933	0	0
Total Projected Expenses	0	2,072	0	0	2,486,114	0	0	116,970	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$2,072	\$0	\$2,072	\$2,072	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$2,050,402	\$435,712	\$2,486,114	(\$2,486,114)	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$87,933	\$116,970	\$0	\$116,970	(\$29,037)	(33.02%)
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$90,005	\$2,167,372	\$437,784	\$2,605,156	(\$2,515,151)	(2,794.46%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	N/A
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Variance is due to indirect costs charges being charged but not budgeted.
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	Variance is due to accruals for interest allocations higher than anticipated.
Conversion / Summary	N/A
Other Financing Uses	N/A

Fleet Service Fund, Department Of Human Resources

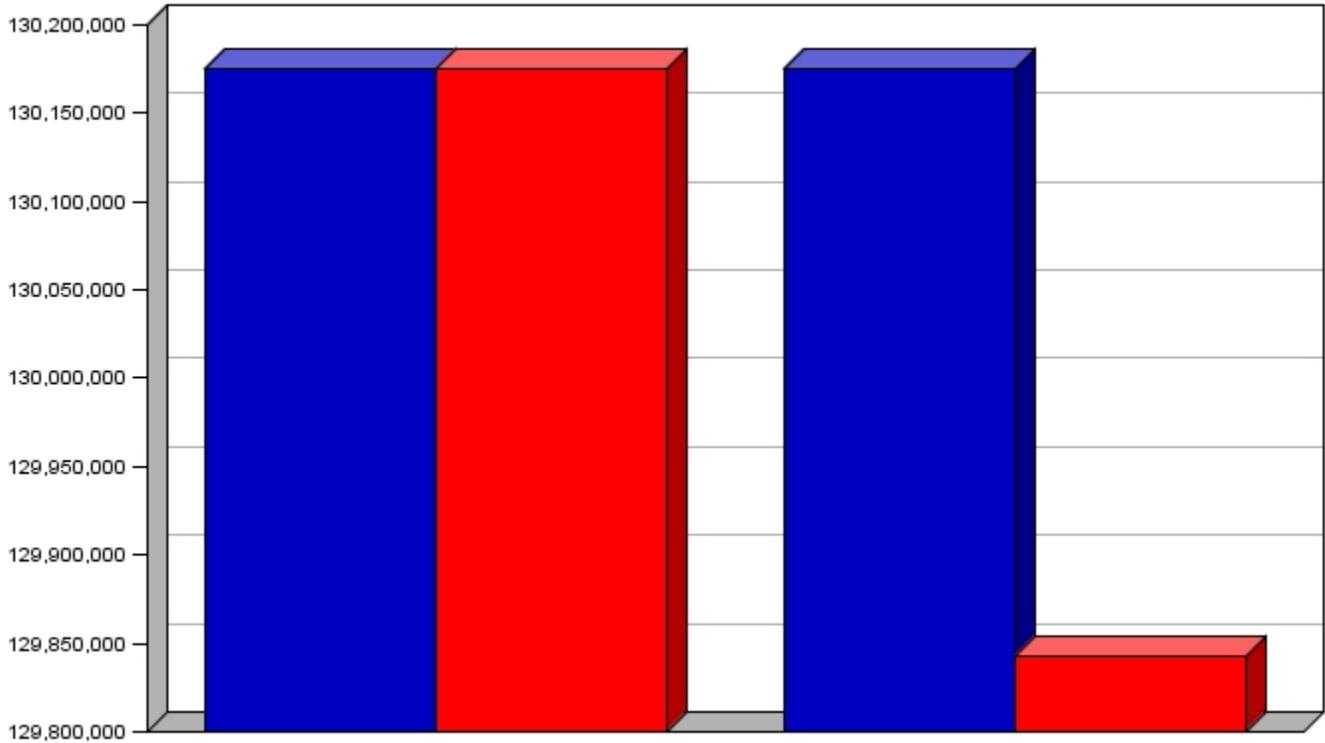


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	184,091	0	0	0	0	0	0	0	0	0
Total Projected Expenses	60,420	0	0	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$184,091	\$0	\$60,420	\$60,420	\$123,671	67.18%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$184,091	\$0	\$60,420	\$60,420	\$123,671	67.18%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013. DHR has two vacant positions.
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

**Group Insurance Fund
BUDGET VARIANCE ANALYSIS AND PROJECTION**



	Revenues	Expenses
■ FY14 COA Funding Budget	130,175,075	130,175,075
■ FY14 Projection	130,175,075	129,843,102

Account	Actual Y-T-D(Dec) FY12	Actual Y-T-D(Dec) FY13	COA Funding Budget YearTotal FY14	Actual Y-T-D(Dec) FY14	Projected Expenses YearTotal FY14	Variance (\$)	Variance (%)
Revenues	\$63,741,811	\$64,984,668	\$130,175,075	\$64,455,039	\$130,175,075	\$0	0.00%
Expenses	\$59,201,458	\$60,147,148	\$130,175,075	\$66,198,057	\$129,843,102	\$331,973	0.26%
Surplus (Deficit)	\$4,540,353	\$4,837,520	\$0	(\$1,743,019)	\$331,973	\$331,973	N/A

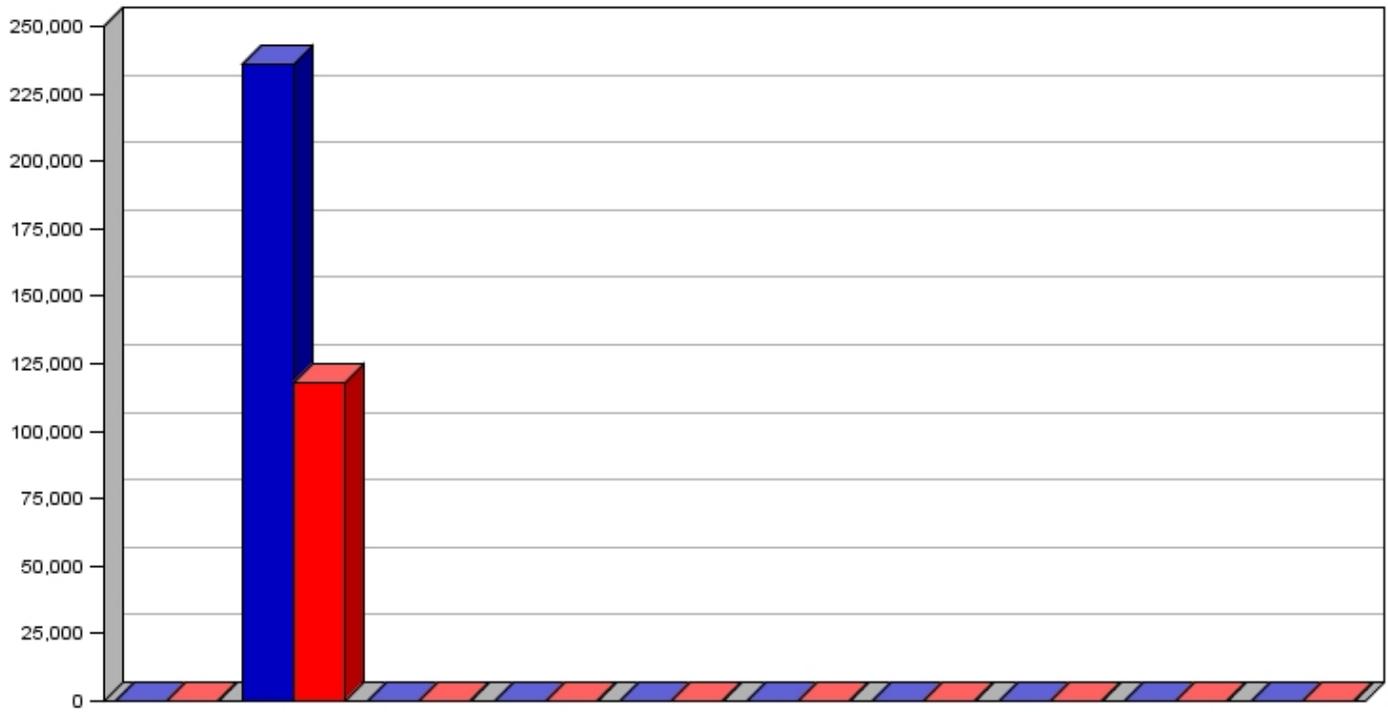
Major Revenue Variances:

The Group Insurance Fund is funded through employer and employee contributions. The funding is used to pay for medical claims because the City is self-funded and the contracts for the medical providers act as Administrators over the insurance program. Currently for FY2014, Group Insurance revenue is projected to be \$130.1MM.

Major Expenditure Variances:

Currently, for FY2014, Group Insurance expenditures are projected to be \$130MM.

Group Insurance Fund, Department Of Finance

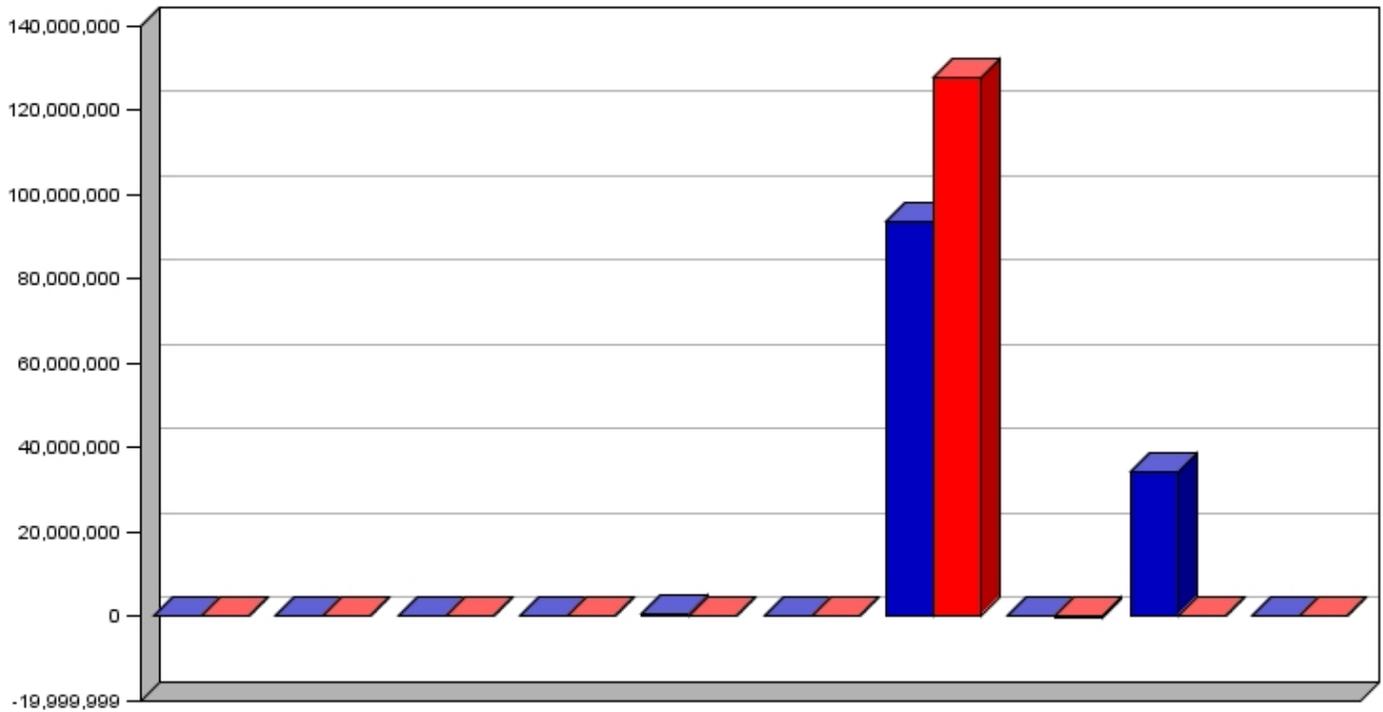


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	236,216	20	0	0	0	0	0	0	0
Total Projected Expenses	0	118,108	10	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$236,216	\$0	\$118,108	\$118,108	\$118,108	50.00%
Supplies	\$20	\$0	\$10	\$10	\$10	50.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$236,236	\$0	\$118,118	\$118,118	\$118,118	50.00%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	N/A
Purchased / Contracted Services	Spending budget as needed.
Supplies	Spending budget as needed.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Group Insurance Fund, Non-Departmental

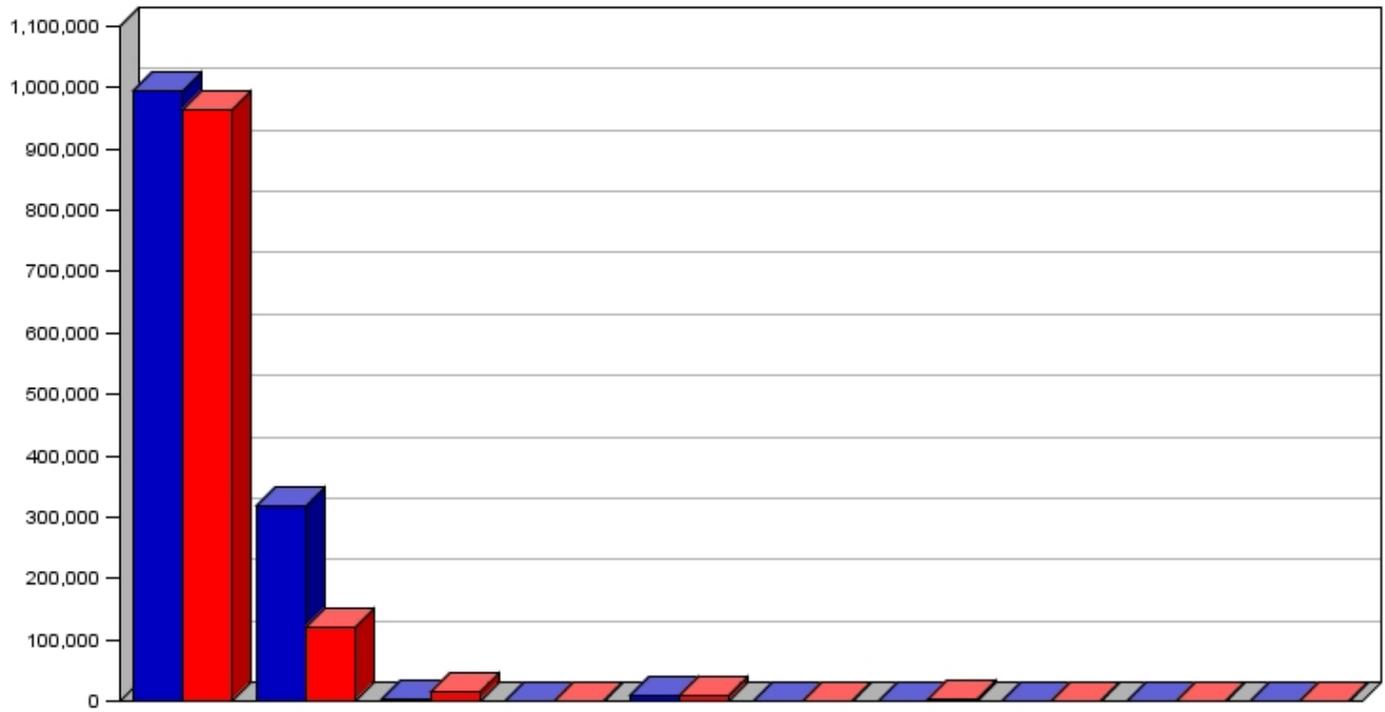


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	0	0	0	464,617	0	93,702,613	0	34,443,702	0
Total Projected Expenses	421,636	0	0	0	265,207	0	127,974,672	(50,583)	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$421,636	\$0	\$421,636	(\$421,636)	0.00%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$464,617	\$17,349	\$247,858	\$265,207	\$199,410	42.92%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$93,702,613	\$65,100,721	\$62,873,951	\$127,974,672	(\$34,272,059)	(36.58%)
Debt Service	\$0	(\$50,583)	\$0	(\$50,583)	\$50,583	0.00%
Conversion / Summary	\$34,443,702	\$0	\$0	\$0	\$34,443,702	100.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$128,610,932	\$65,489,123	\$63,121,809	\$128,610,932	\$0	0.00%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	This line item consists of expenses related to voluntary employee/retiree vision care.
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Variance due to indirect cost monthly allocations less than anticipated.
Depreciation And Amortization	N/A
Other Costs	Variance due to payments for retiree insurance higher than anticipated.
Debt Service	Variance is mainly due to posting of estimated cash pool interest allocations.
Conversion / Summary	This amount represents an allocation carried forward from previous fiscal years.
Other Financing Uses	N/A

Group Insurance Fund, Department Of Human Resources

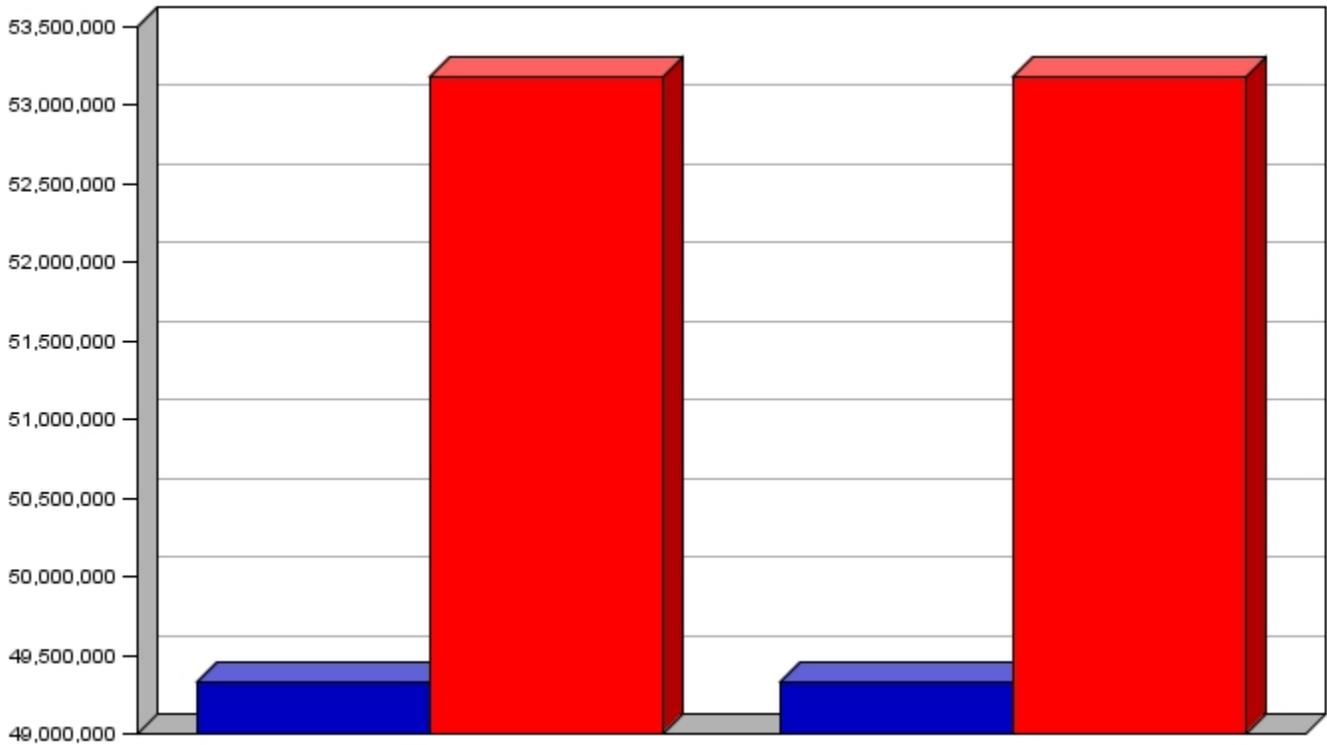


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	996,404	318,942	3,671	0	8,890	0	0	0	0	0
Total Projected Expenses	964,228	121,488	15,651	0	8,277	0	4,407	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$996,404	\$568,161	\$396,067	\$964,228	\$32,176	3.23%
Purchased / Contracted Services	\$318,942	\$120,715	\$773	\$121,488	\$197,454	61.91%
Supplies	\$3,671	\$15,651	\$0	\$15,651	(\$11,980)	(326.34%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$8,890	\$0	\$8,277	\$8,277	\$613	6.89%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$4,407	\$0	\$4,407	(\$4,407)	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$1,327,907	\$708,934	\$405,117	\$1,114,051	\$213,856	16.10%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of December 31, 2013 DHR had 0 vacant positions in the group insurance fund.
Purchased / Contracted Services	Decrease due to pre-employment physical contract was less than anticipated.
Supplies	Additional employee engagement activities.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Projected to spend within budget.
Depreciation And Amortization	N/A
Other Costs	To cover employee engagement activities.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Hotel/Motel Tax Fund
BUDGET VARIANCE ANALYSIS AND PROJECTION



	Revenues	Expenses
FY14 COA Funding Budget	49,324,534	49,324,534
FY14 Projection	53,188,894	53,188,894

Account	Actual Y-T-D(Dec) FY12	Actual Y-T-D(Dec) FY13	COA Funding Budget YearTotal FY14	Actual Y-T-D(Dec) FY14	Projected Expenses YearTotal FY14	Variance (\$)	Variance (%)
Revenues	\$22,374,446	\$26,616,591	\$49,324,534	\$28,526,627	\$53,188,894	\$3,864,360	7.83%
Expenses	\$17,858,620	\$21,343,294	\$49,324,534	\$25,146,883	\$53,188,894	(\$3,864,360)	(7.83%)
Surplus (Deficit)	\$4,515,826	\$5,273,296	\$0	\$3,379,743	(\$1)	(\$1)	N/A

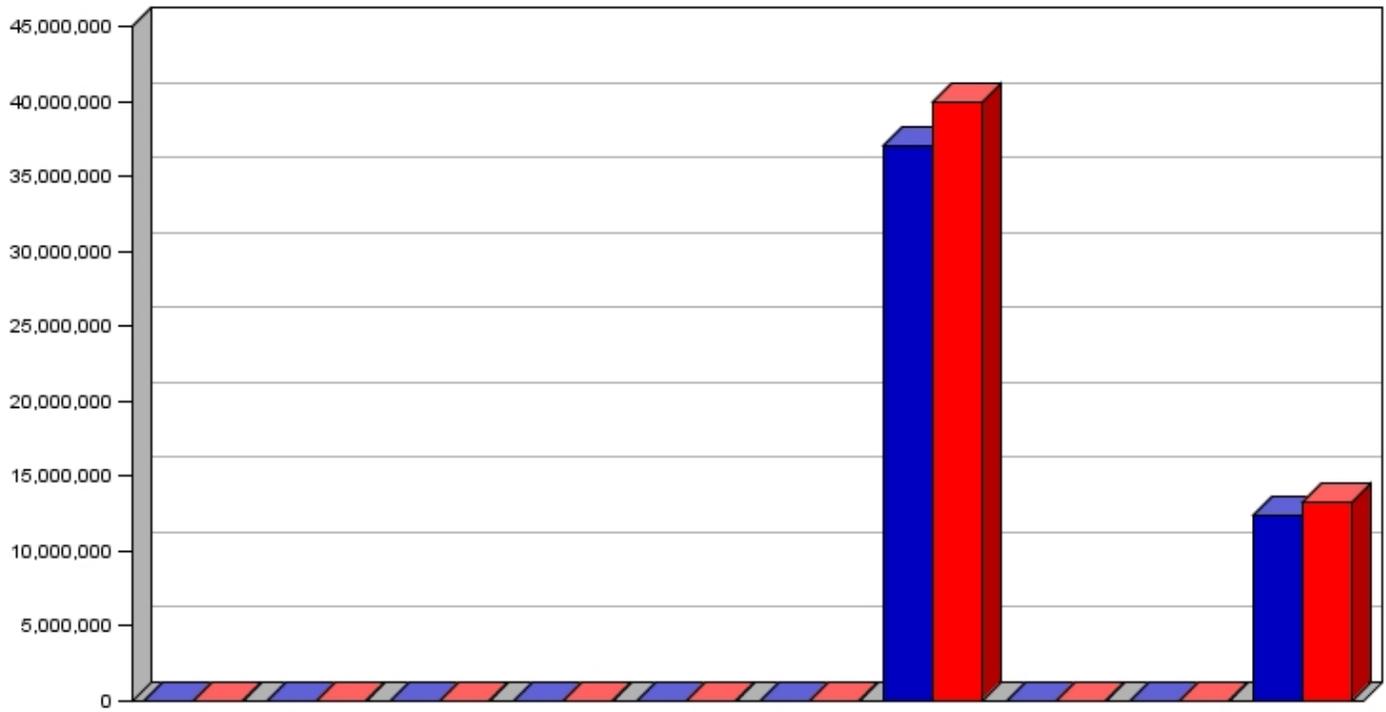
Major Revenue Variances:

Hotel tax revenues are projected to exceed FY14 Anticipations due to improved Occupancy levels and Revenue Per Available Room (RevPar).

Major Expenditure Variances:

Hotel/Motel Tax Fund expenses are commensurate with revenues.

Hotel/Motel Tax Fund, Non-Departmental

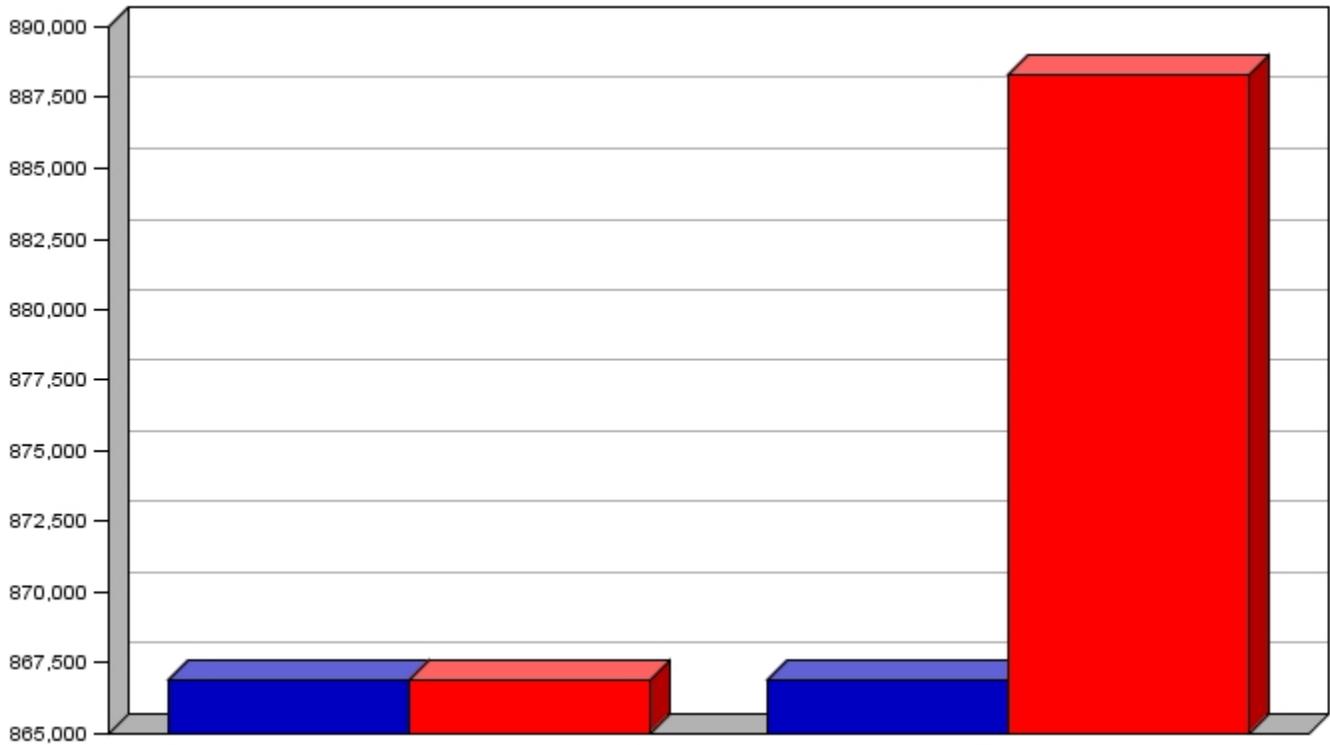


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	0	0	0	0	0	36,998,333	0	0	12,326,201
Total Projected Expenses	0	0	0	0	0	0	39,896,990	0	0	13,291,904

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$36,998,333	\$18,046,920	\$21,850,070	\$39,896,990	(\$2,898,657)	(7.83%)
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$12,326,201	\$7,099,964	\$6,191,941	\$13,291,904	(\$965,703)	(7.83%)
Expenses	\$49,324,534	\$25,146,883	\$28,042,011	\$53,188,894	(\$3,864,360)	(7.83%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	N/A
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Variance is due to expenses commensurate with revenues.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	Variance is due to expenses commensurate with revenues.

**Rental/Motor Vehicle Tax Fund
BUDGET VARIANCE ANALYSIS AND PROJECTION**



	Revenues	Expenses
FY14 COA Funding Budget	866,908	866,908
FY14 Projection	866,908	888,306

Account	Actual Y-T-D(Dec) FY12	Actual Y-T-D(Dec) FY13	COA Funding Budget YearTotal FY14	Actual Y-T-D(Dec) FY14	Projected Expenses YearTotal FY14	Variance (\$)	Variance (%)
Revenues	\$363,232	\$458,835	\$866,908	\$546,868	\$866,908	\$0	0.00%
Expenses	\$309,093	\$368,783	\$866,908	\$478,356	\$888,306	(\$21,398)	(2.47%)
Surplus (Deficit)	\$54,139	\$90,052	\$0	\$68,512	(\$21,398)	(\$21,398)	N/A

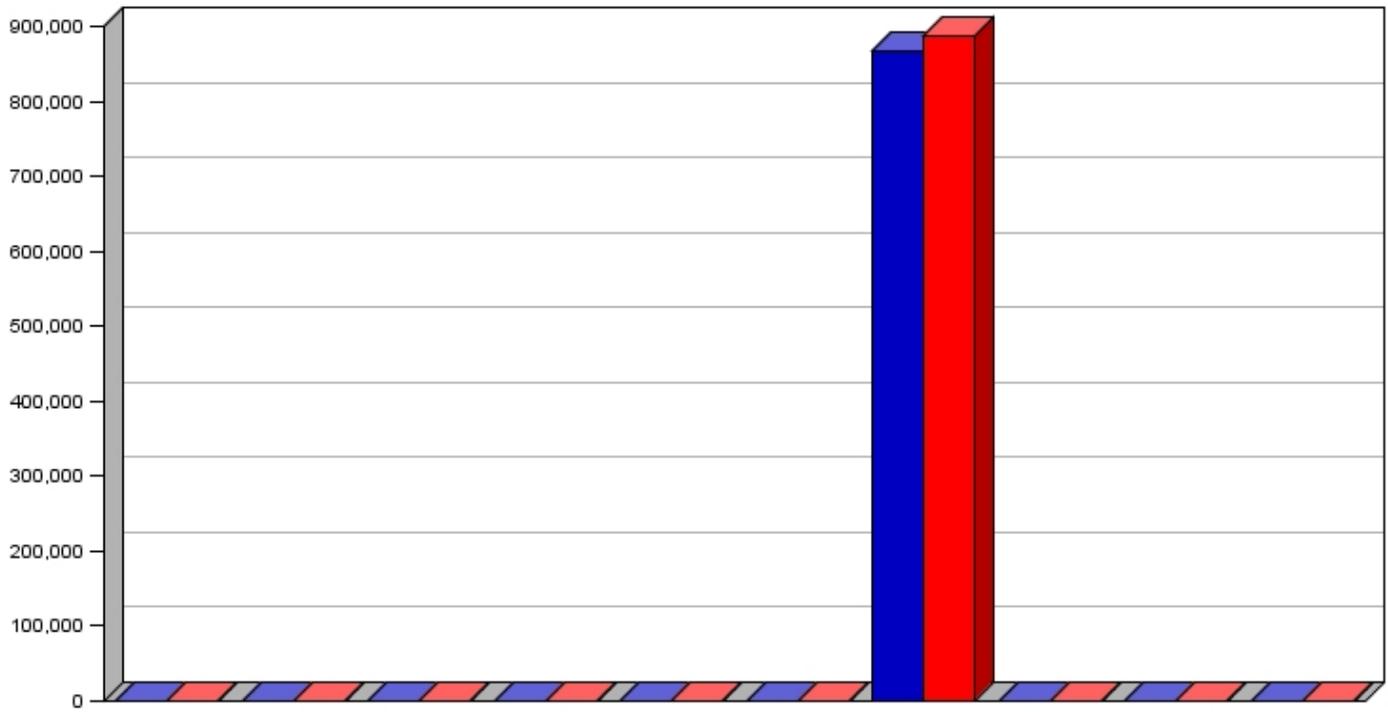
Major Revenue Variances:

Car rental tax revenues are projected to exceed FY14 Anticipations due to increased business travel.

Major Expenditure Variances:

Expenditures are projected to be on par as anticipated.

Rental/Motor Vehicle Tax Fund, Non-Departmental



	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	0	0	0	0	0	866,908	0	0	0
Total Projected Expenses	0	0	0	0	0	0	888,306	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$866,908	\$478,356	\$409,950	\$888,306	(\$21,398)	(2.47%)
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$866,908	\$478,356	\$409,950	\$888,306	(\$21,398)	(2.47%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	N/A
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Projected to spend within budget.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A



Cash Pool Reporting – December 2013

Enterprise Funds

Enterprise Funds		Investment in Cash Pool (\$ in thousands)				Cash Pool Interest Earnings (\$ in thousands)			
Fund	Description	Sep-13	Oct-13	Nov-13	Dec-13	Sep-13	Oct-13	Nov-13	Dec-13
5051	Water and Waste Water Revenue	\$80,362	\$29,426	\$43,586	\$49,860	\$60	\$23	\$26	(\$36)
5052	Water and Waste Water Renewal Extension	575,973	571,856	567,714	541,401	433	447	409	(430)
5401	Solid Waste Services Revenue	7,346	8,628	8,140	10,403	5	7	6	(7)
5402	Solid Waste R&E	15,474	15,463	15,455	10,907	12	12	11	(11)
5501	Airport Revenue	54,394	79,825	99,689	105,571	41	63	65	(80)
5502	Airport Renewal Extension	656,937	679,435	666,882	656,490	493	532	484	(513)
5601	Building Permits	21,161	22,317	23,675	24,654	16	18	17	(19)
	Total	\$1,411,647	\$1,406,950	\$1,425,142	\$1,399,286	\$1,060	\$1,102	\$1,018	(\$1,096)



Cash Pool Reporting – December 2013

Governmental Funds

Governmental Funds		Investment in Cash Pool (\$ in thousands)				Cash Pool Interest Earnings (\$ in thousands)			
Fund	Description	Sep-13	Oct-13	Nov-13	Dec-13	Sep-13	Oct-13	Nov-13	Dec-13
1001	General Fund	\$193,506	\$299,432	\$281,091	\$258,452	\$145	\$234	\$209	(\$209)
2151	Emergency Telephone System	(18,181)	(17,420)	(18,201)	(17,902)	(14)	(14)	(13)	-
2751	Hotel/Motel Tax	201	375	1,101	234	-	-	1	-
2801	Rental/Motor Vehicle Tax	150	128	164	165	-	-	-	-
3101	Annual Bond	339	340	340	339	-	-	-	-
3501	Park Improvement	8,846	13,149	13,005	7,497	7	10	9	(8)
3503	Capital Finance	(8,401)	(8,683)	(4,290)	20,052	(6)	(9)	(5)	(6)
3504	Special Assessment	2,661	2,664	2,277	2,226	2	2	2	(2)
3507	Capital Asset	(1,136)	(1,985)	(2,299)	(2,607)	(1)	(1)	(2)	-
3508	Capital Finance Recovery Zone	(1,017)	(2,111)	(2,160)	(3,362)	(1)	(1)	(2)	-
5059	Special 1% Sales and Use Tax	(13)	(0)	(0)	(1)	-	-	-	-
	Total	\$176,955	\$285,888	\$271,028	\$265,093	\$132	\$221	\$199	(\$225)



Cash Pool Reporting – December 2013

Other Funds

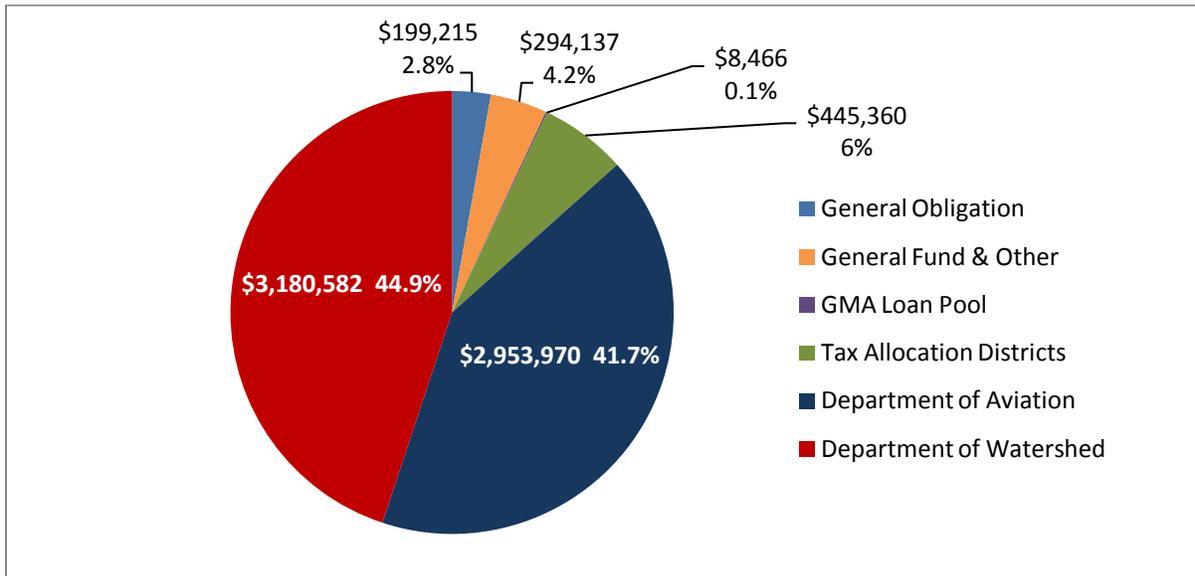
Other Funds		Investment in Cash Pool (\$ in thousands)				Cash Pool Interest Earnings (\$ in thousands)			
Fund	Description	Sep-13	Oct-13	Nov-13	Dec-13	Sep-13	Oct-13	Nov-13	Dec-13
5561	Parks Facilities Revenue Fund	(\$69)	(\$66)	(\$79)	(\$91)	\$0	\$0	\$0	\$0
5562	Parks Facilities Renewal & Extn Fund	(111)	(111)	(111)	(111)	-	-	-	-
5571	Underground Atlanta Facilities Revenue	9,297	9,233	9,135	9,099	7	7	7	(7)
5573	Downtown Dev Auth Refunding Series 2009	(1,043)	(1,044)	(1,044)	(1,044)	(1)	(1)	(1)	-
5581	Civic Center Revenue	(1,504)	(1,557)	(1,591)	(1,542)	(1)	(1)	(1)	-
5582	Civic Center R&F	591	593	593	591	-	-	-	-
6001	Fleet Service	(36,842)	(37,391)	(37,302)	(37,765)	(27)	(29)	(27)	-
6002	Group Insurance	18,119	13,447	11,317	11,762	14	11	9	(9)
7101	Agency	24,304	24,307	21,207	21,121	18	19	16	(17)
7701	Trust	39,079	39,030	38,680	37,928	29	31	28	(30)
	Total	\$51,823	\$46,440	\$40,807	\$39,946	\$39	\$37	\$31	(\$63)
	Total Investment in Cash Pool	\$1,640,425	\$1,739,278	\$1,736,977	\$1,704,324	\$1,231	\$1,360	\$1,248	(\$1,384)

CITY OF ATLANTA, GEORGIA
General Fund - Statement of Cash Flows
(In Thousands)
Q2 FY2014 & Q2 FY2013
Unaudited

	FY2014					FY14 Fiscal YTD	FY2013					FY13 Fiscal YTD
	Q1	Oct-13	Nov-13	Dec-13	Q2		Q1	Oct-12	Nov-12	Dec-12	2Q	
Cash and cash equivalents, beginning of period	\$ 130,221	\$ 126,301	\$ 230,445	\$ 224,102	\$ 126,301	\$ 130,221	\$ 109,902	\$ 148,545	\$ 217,577	\$ 206,218	\$ 148,545	\$ 109,902
Cash flows from operating activities												
Revenue												
Cash flow from property taxes	60,892	101,601	6,834	3,346	111,781	172,673	143,596	19,139	3,729	6,725	29,593	173,189
Cash flow from public utility and other taxes	41,291	36,426	13,820	17,966	68,212	109,503	38,498	34,962	12,290	17,896	65,148	103,646
Cash flow from licenses and permits	5,152	1,526	4,045	2,900	8,472	13,624	3,176	1,092	3,926	2,830	7,848	11,024
Cash flow from charges for services	1,340	641	653	649	1,943	3,283	1,226	675	483	255	1,413	2,639
Cash flow from fines & forfeitures	5,793	2,061	1,737	1,716	5,514	11,307	5,411	2,175	1,537	1,569	5,281	10,692
Cash flow from building and concessions	2,797	(106)	573	550	1,016	3,813	1,348	286	227	462	975	2,323
Cash flow from hotel/motel taxes	3,501	1,135	1,377	1,088	3,599	7,100	2,690	1,088	1,220	1,062	3,370	6,060
Cash flow from other miscellaneous	6,915	3,036	2,666	2,344	8,046	14,961	7,784	2,580	2,666	2,456	7,702	15,486
Accounts Receivable Decrease (Increase)	160	(7,251)	7,247	(1,343)	(1,346)	(1,186)	(61,108)	37,134	23,864	1,358	62,356	1,248
Total revenue	127,841	139,069	38,951	29,216	207,237	335,078	142,621	99,131	49,942	34,613	183,686	326,307
Employee related payments	(87,353)	(25,385)	(29,990)	(33,844)	(89,219)	(176,572)	(91,322)	(21,839)	(27,692)	(24,713)	(74,244)	(165,566)
Vendor related payments	(42,355)	(7,361)	(17,351)	(7,073)	(31,785)	(74,140)	(39,419)	(8,488)	(8,015)	(8,979)	(25,482)	(64,901)
Operating expenses	(129,708)	(32,746)	(47,341)	(40,917)	(121,004)	(250,712)	(130,741)	(30,327)	(35,707)	(33,692)	(99,726)	(230,467)
Operating income	(1,867)	106,323	(8,390)	(11,701)	86,233	84,366	11,880	68,804	14,235	921	83,960	95,840
Operating transfers	(9,361)	(51)	196	(694)	(548)	(9,909)	(226)	(44)	(455)	(2,792)	(3,291)	(3,517)
Interfund receivables/payables	21,905	(2,054)	3,292	2,689	3,927	25,832	41,172	(5,833)	(177)	(2,741)	(8,751)	32,421
Net cash (used)/provided by operating activities	10,677	104,219	(4,902)	(9,705)	89,612	100,289	52,826	62,927	13,603	(4,612)	71,918	124,744
Cash flows from financing activities												
MOU principal payments	(10,000)	-	-	-	-	(10,000)	(10,000)	-	-	-	-	(10,000)
Principal repayments of long-term debt	(2,446)	-	-	(9,740)	(9,740)	(12,186)	(2,838)	(671)	(21,576)	8,171	(14,076)	(16,914)
Interest payments	(1,208)	(26)	(1,663)	(1,836)	(3,525)	(4,733)	(1,279)	(314)	(3,208)	(906)	(4,428)	(5,707)
Acquisition, construction and improvement of capital assets	(2,302)	(1,043)	(114)	(390)	(1,548)	(3,850)	(356)	(151)	(129)	(187)	(467)	(823)
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from bond/note issuance	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	465	188	5	26	220	685	-	-	-	-	-	-
Net cash (used)/provided by financing activities	(15,491)	(881)	(1,772)	(11,940)	(14,593)	(30,084)	(14,473)	(1,136)	(24,913)	7,078	(18,971)	(33,444)
Cash flows from investing activities												
Interest on investments	922	813	340	(1,198)	(45)	877	290	27	(49)	123	101	391
Purchases and sales of non-pooled investments	(28)	(7)	(10)	(5,791)	(5,808)	(5,836)	-	7,214	-	(7,196)	18	18
Net cash provided by/(used) investing activities	894	806	331	(6,989)	(5,852)	(4,958)	290	7,241	(49)	(7,073)	119	409
Change in cash and cash equivalents	(3,920)	104,144	(6,343)	(28,634)	69,167	65,247	38,643	69,032	(11,359)	(4,607)	53,066	91,709
Cash and cash equivalents, ending balance	\$ 126,301	\$ 230,445	\$ 224,102	\$ 195,468	\$ 195,468	\$ 195,468	\$ 148,545	\$ 217,577	\$ 206,218	\$ 201,611	\$ 201,611	\$ 201,611
Cumulative operating cash flow	\$ 10,677	\$ 114,896	\$ 109,994	\$ 100,289	\$ 100,289	\$ 100,289	\$ 52,826	\$ 115,753	\$ 129,356	\$ 124,744	\$ 124,744	\$ 124,744
Cumulative cash flow from financing	\$ (15,491)	\$ (16,372)	\$ (18,144)	\$ (30,084)	\$ (30,084)	\$ (30,084)	\$ (14,473)	\$ (15,609)	\$ (40,522)	\$ (33,444)	\$ (33,444)	\$ (33,444)
Cumulative cash flow from investing	\$ 894	\$ 1,700	\$ 2,031	\$ (4,958)	\$ (4,958)	\$ (4,958)	\$ 290	\$ 7,531	\$ 7,482	\$ 409	\$ 409	\$ 409
Total	\$ (3,920)	\$ 100,224	\$ 93,881	\$ 65,247	\$ 65,247	\$ 65,247	\$ 38,643	\$ 107,675	\$ 96,316	\$ 91,709	\$ 91,709	\$ 91,709

City of Atlanta Debt Portfolio

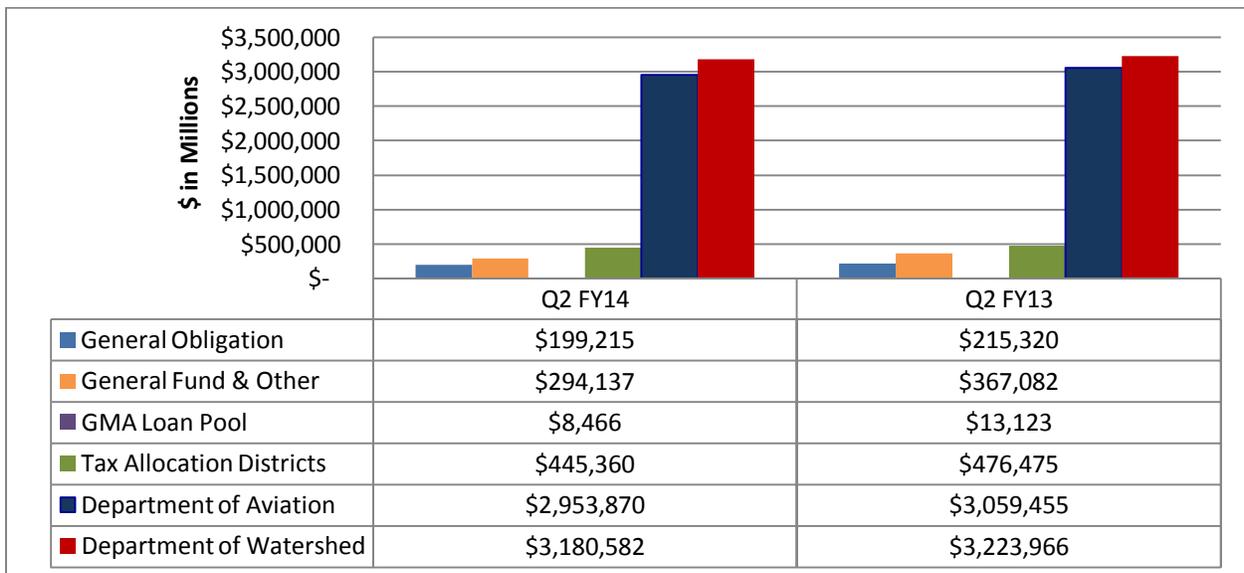
Total Debt Outstanding (Q2 FY14)



The City of Atlanta’s outstanding long-term debt totaled \$7.1 billion as of Q2 FY14. Total debt is comprised of approximately \$199 million of General Obligation bonds; \$294 million of General Fund & Other debt; \$8 million in GMA loans; \$445 million in Tax Anticipation Districts; \$2.9 billion of Aviation revenue bonds; and \$3.2 billion of Watershed revenue bonds.

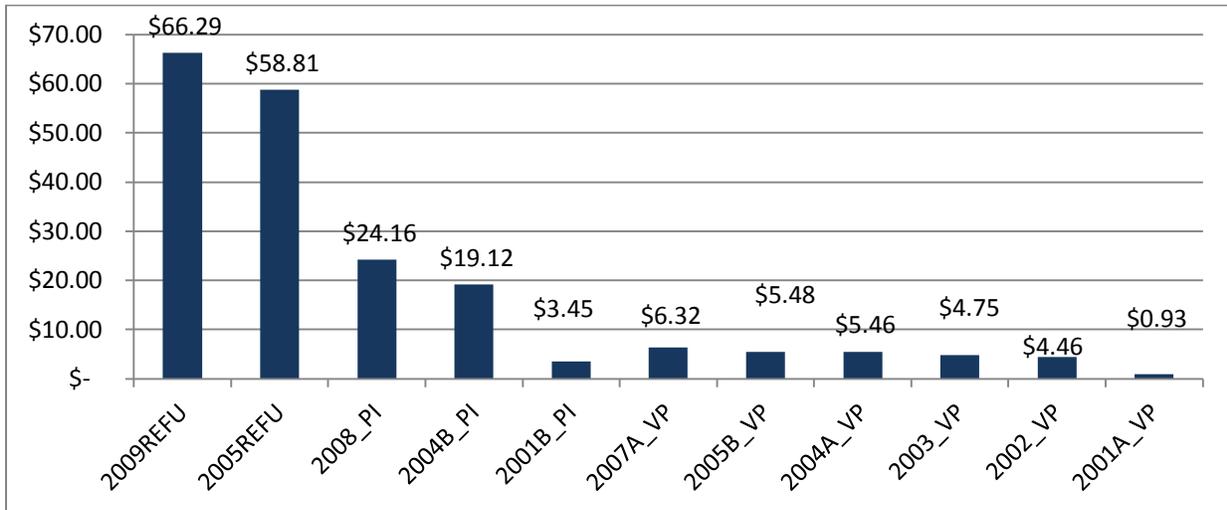
A comparison of FY14 and FY13 Q2 total outstanding debt shows an overall net decrease of \$274 million or 3.7%. The City made approximately \$372.1 million in debt payments for the quarter.

Comparison of Outstanding Debt



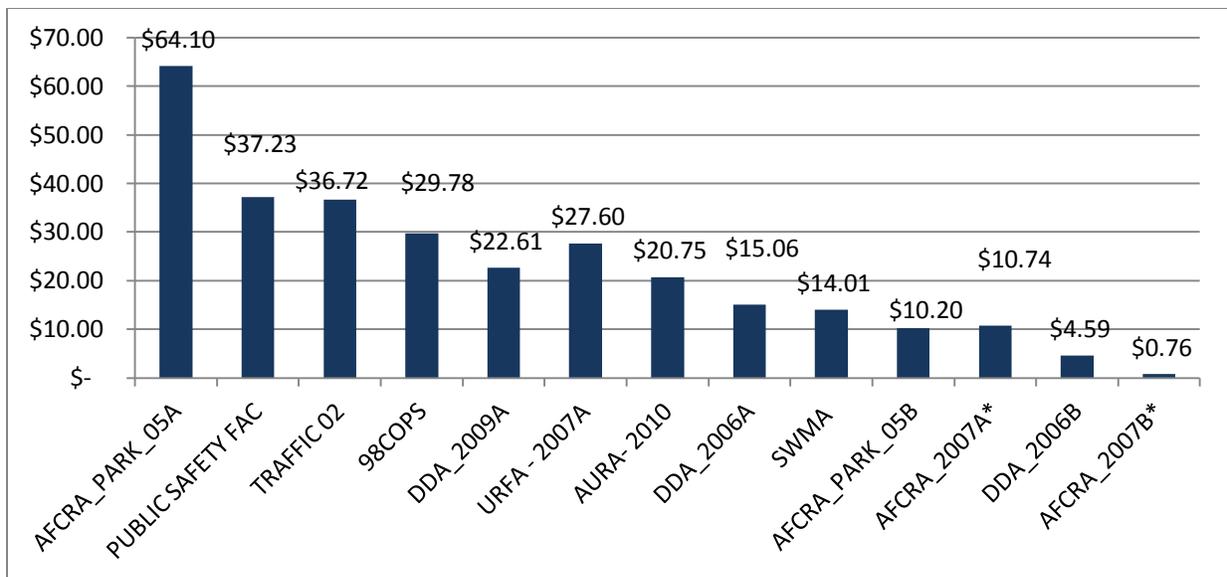
The following graphs outline debt outstanding for each series of bonds within the City's debt portfolios:

General Obligation



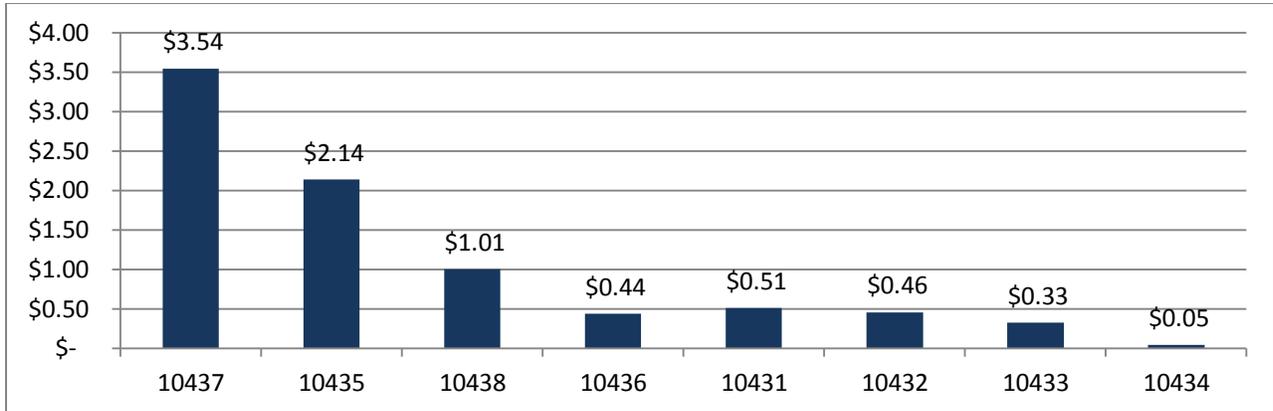
The City's General Obligation debt portfolio includes twelve (11) bond issuances with a total of \$199 million outstanding as of Q2 FY14. A comparison with same period FY13 shows an overall decrease of \$16.1 million in total outstanding debt.

General Fund & Other



The General Fund and Other debt portfolio includes, but is not limited to, the Atlanta Fulton County Recreation Authority, Atlanta Public Safety Authority, Atlanta Solid Waste Management Authority and the Downtown Development Authority totaling \$294 million as of Q2 FY14. A comparison with same period FY13 shows an overall decrease of \$72.9 million in total outstanding debt.

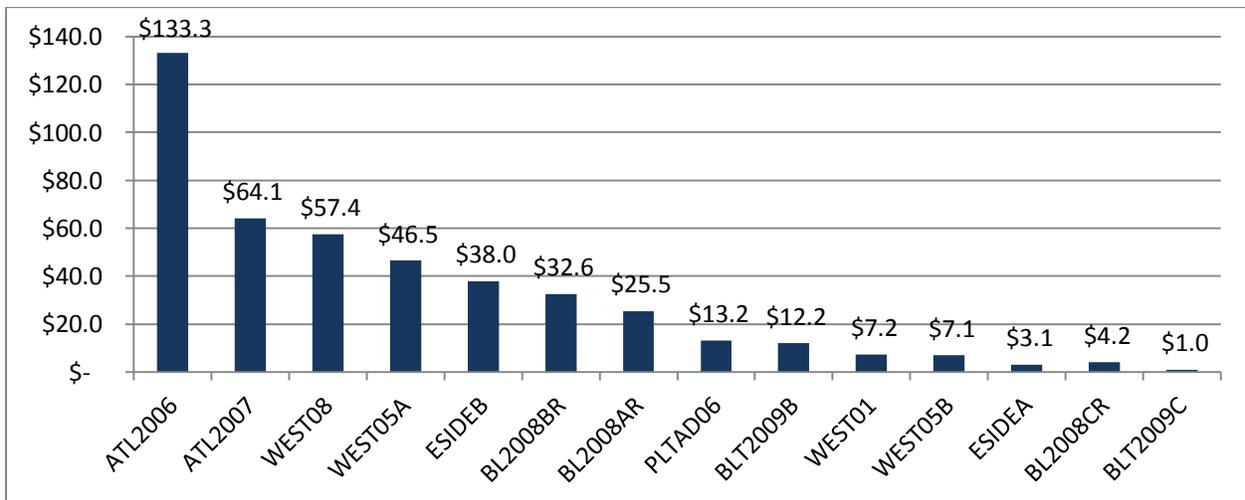
GMA Loan Pool



<u>Loan #</u>	<u>Purpose/Use</u>
10437	Trucks (fire, snow plows, garbage)
10436	Police vehicles
10435	Garbage and dump trucks
10434	Fire and Rescue hydraulic equipment
10433	Milling machine, truck and salt spreaders
10432	Dump trucks
10431	Cars, SUV and vans

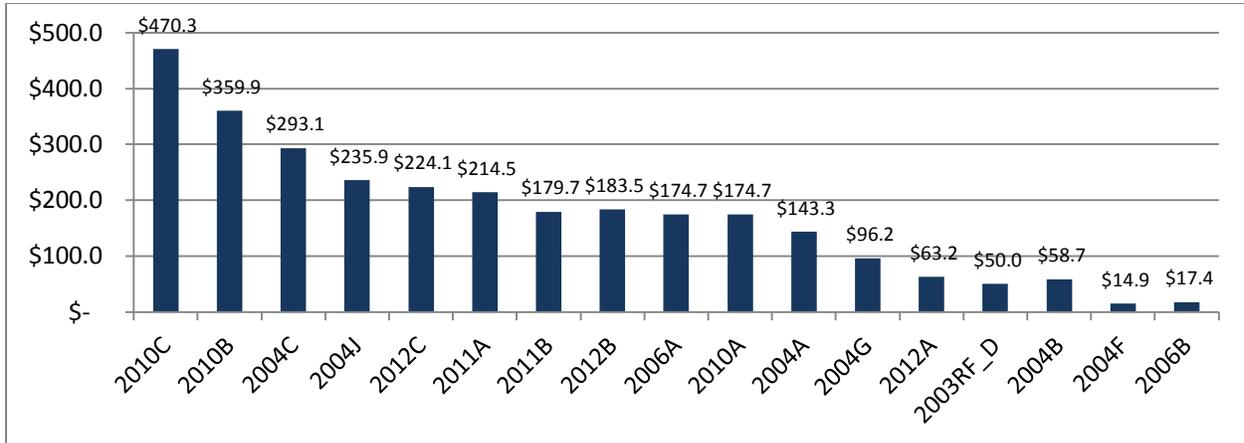
The Georgia Municipal Association (GMA) loan pool includes eight (8) issuances totaling \$8.46 million for various equipment purchases for public safety and operational support service needs. A comparison with same period FY13 shows an overall decrease of \$4.7 million in total outstanding debt.

Tax Anticipation Districts (TADs)



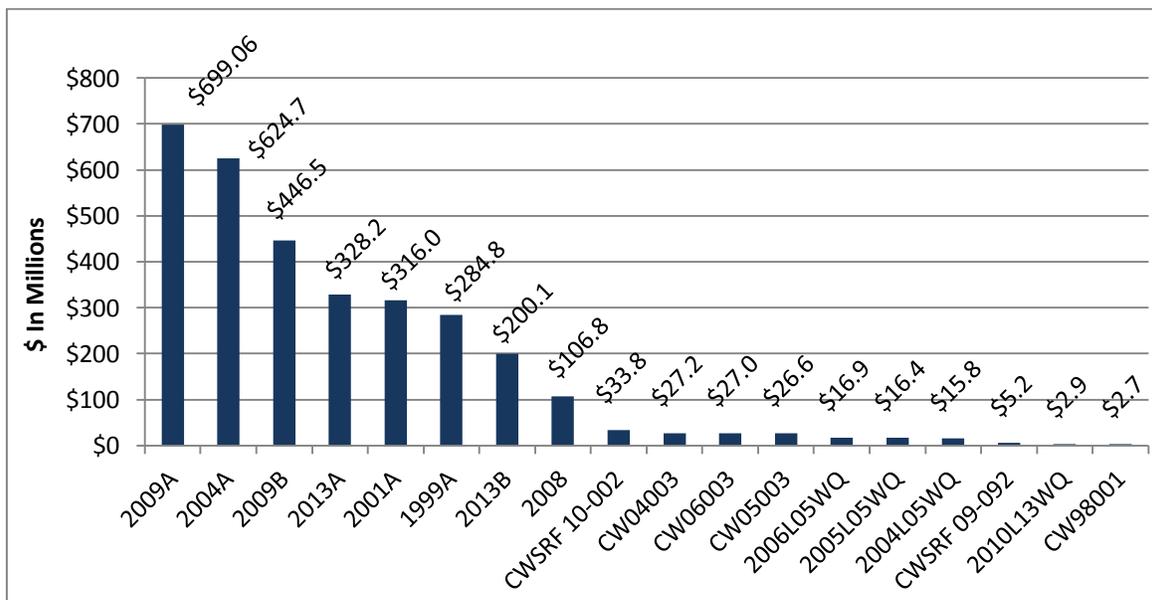
TAD debt totaled \$445 million as of Q2 FY14. This amount represents a decrease of \$31 million of total TAD debt outstanding over the same period FY13.

Department of Aviation



The Department of Aviation’s debt totaled \$2.9 billion as of Q2 FY14. This reflects a net decrease of \$105.6 million over the same period FY13. The decrease in aggregate debt results from outstanding bond maturities due January 1, 2014. It worth noting that proceeds for the semi-annual debt payments (January 1) are transferred monthly to the paying agent bank per the Airport Master Bond Ordinance; and is available for payment at the end of December 31, 2013.

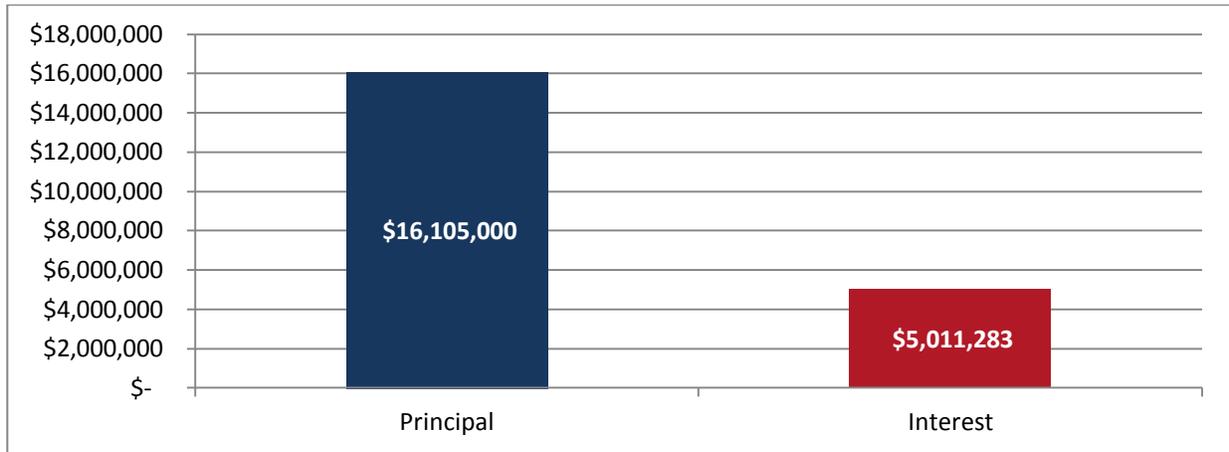
Department of Watershed Management



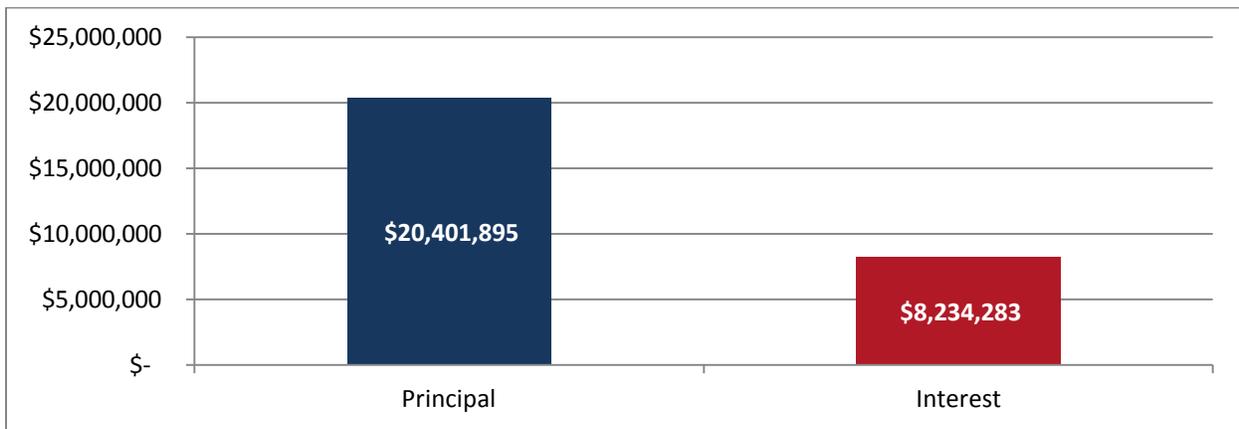
The Department of Watershed Management’s debt totaled approximately \$3.2 billion as of Q2 FY14. This reflects an overall debt decrease of approximately \$100 million over the same period FY13 resulting from continued debt service payments, Series 2013A&B refunding bond issue, and GEFA loan activity.

The following graphs, broken out by principal and interest, illustrate debt payments made by the City during the Q2 FY14 period:

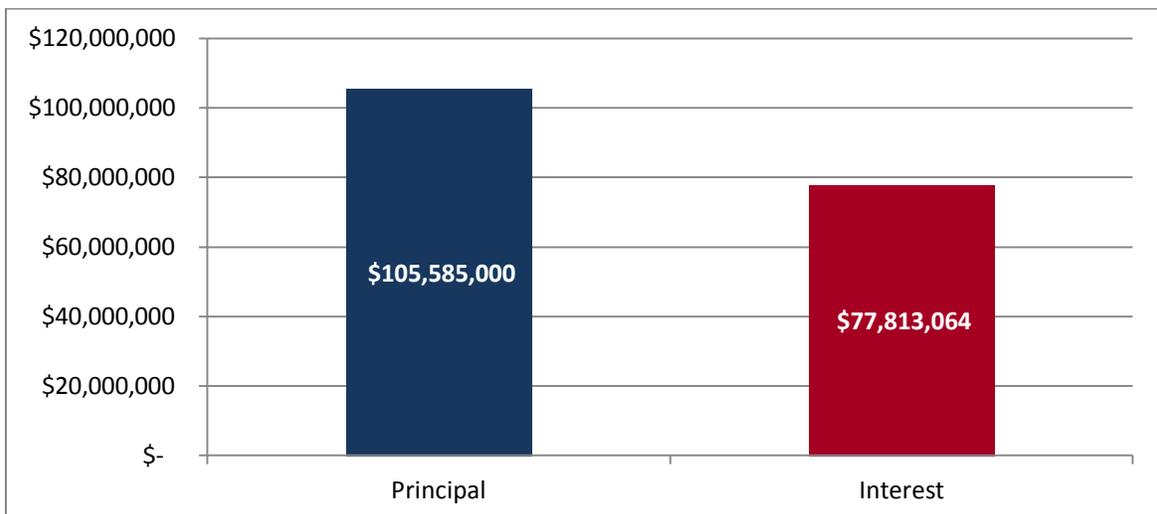
General Obligation



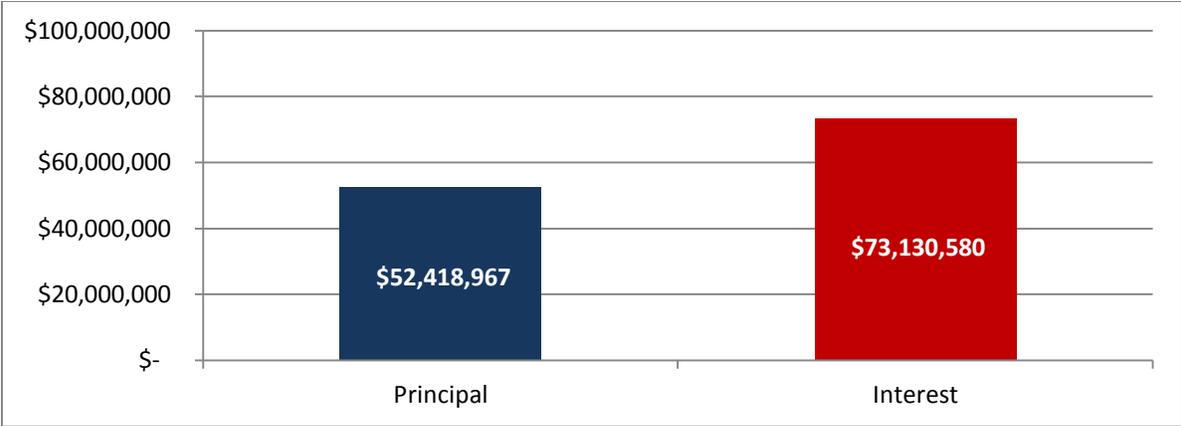
General Fund & Other



Department of Aviation

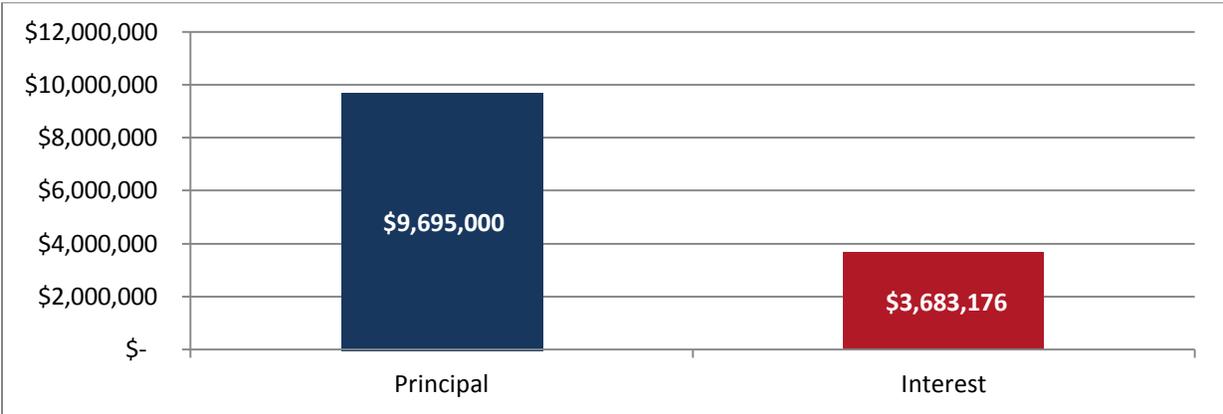


Department of Watershed Management



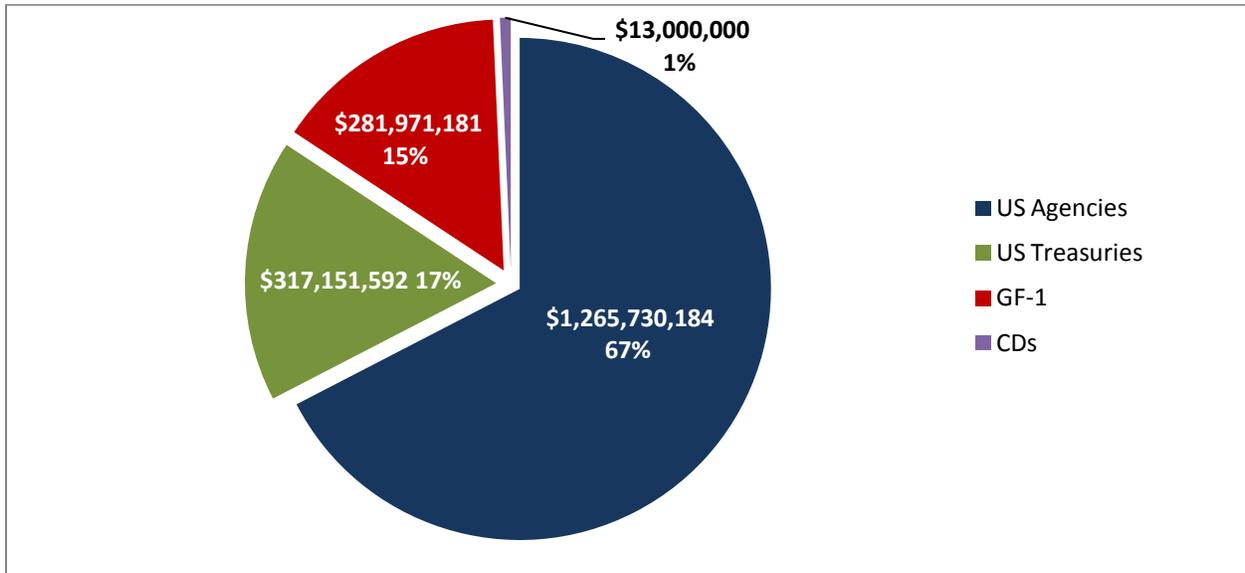
**Table reflects actual debt service payments made by DWM net of the Series 2013A&B refunding bond transaction*

Tax Anticipation Districts



City of Atlanta Investment Portfolio

Total Investment Portfolio (Q2 FY14)



The City of Atlanta’s investment portfolio totals approximately \$1.8 billion and is comprised of the Cash Pool and APFC accounts. As of Q2 FY14, total portfolio consisted of the following: \$1.2 billion in Federal Agency coupon securities; \$317 million in U.S. Treasury securities; \$282 million in Georgia Fund 1 Money Market Account; and \$13 million in Certificates of Deposit. On an asset mix comparison, the City’s investments in Agencies, Treasuries, local government investment pool and CDs were 67.4%, 16.9%, 15.0% and 0.7% respectively.

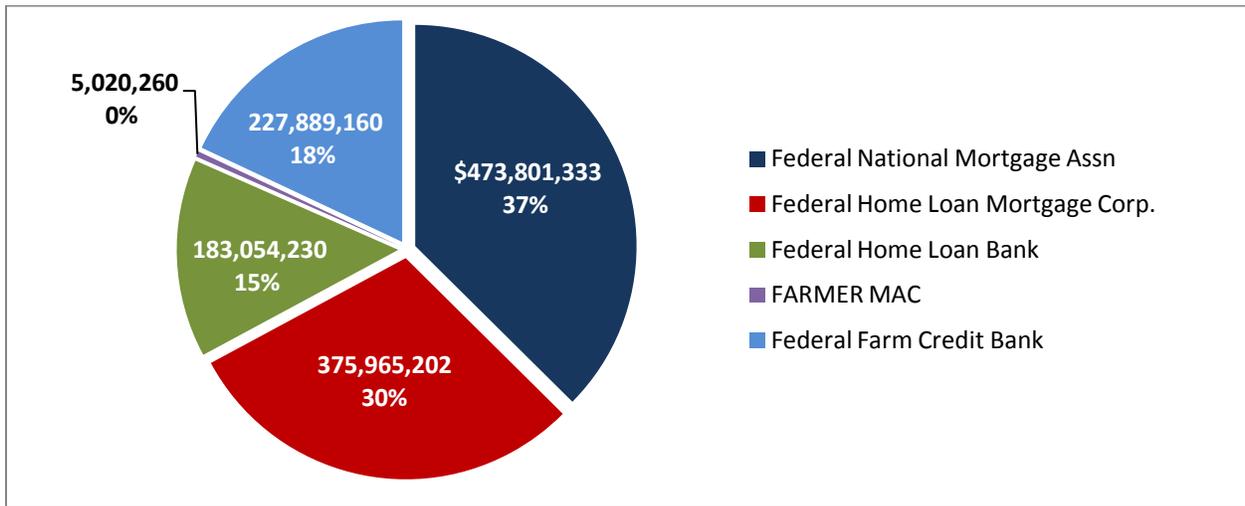
The City’s investment portfolio compared with same period FY12 shows an overall increase of 29.9% or \$433 million.

Comparison of Portfolio Value

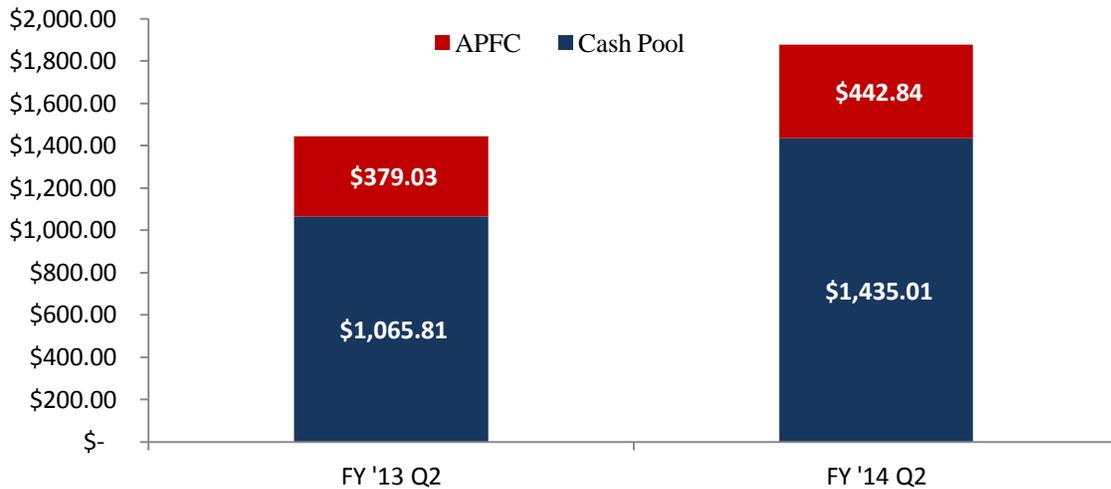
Security Type	Fair Market Value 12/31/13 (FY14)	Fair Market Value 12/30/12 (FY13)
Federal Agency Securities	1,265,730,184	799,106,474
U.S. Treasury Securities	317,151,592	172,773,687
Georgia Fund 1	281,971,181	459,963,543
Certificate of Deposit	13,000,000	13,000,000
Total	\$1,877,852,958	\$1,444,843,704

The current distribution of Federal Agency investments ensures the diversification of the City's portfolio.

Federal Agency Securities

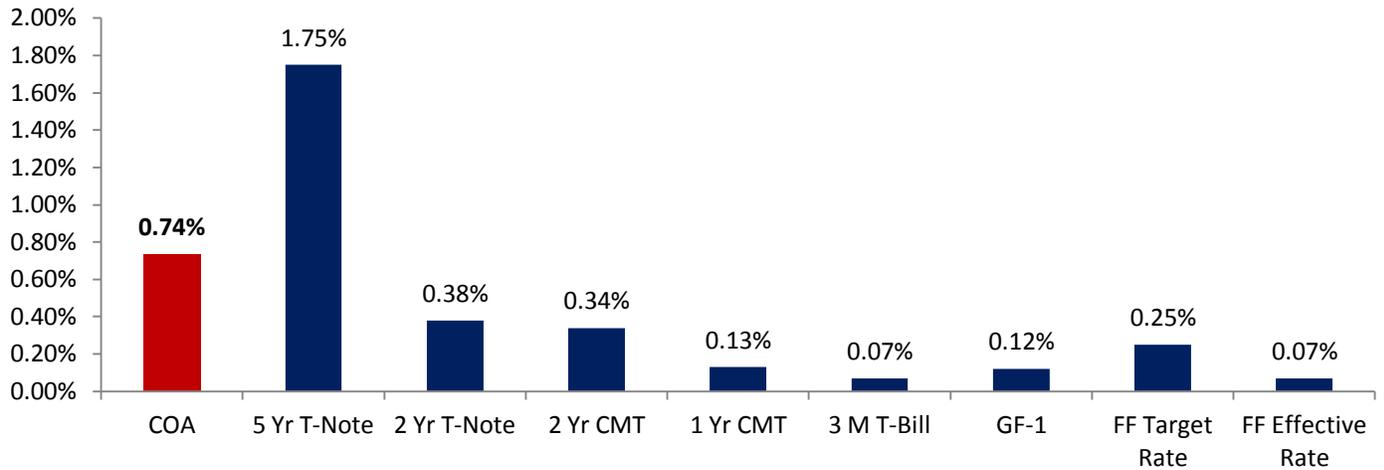


APFC vs. Cash Pool



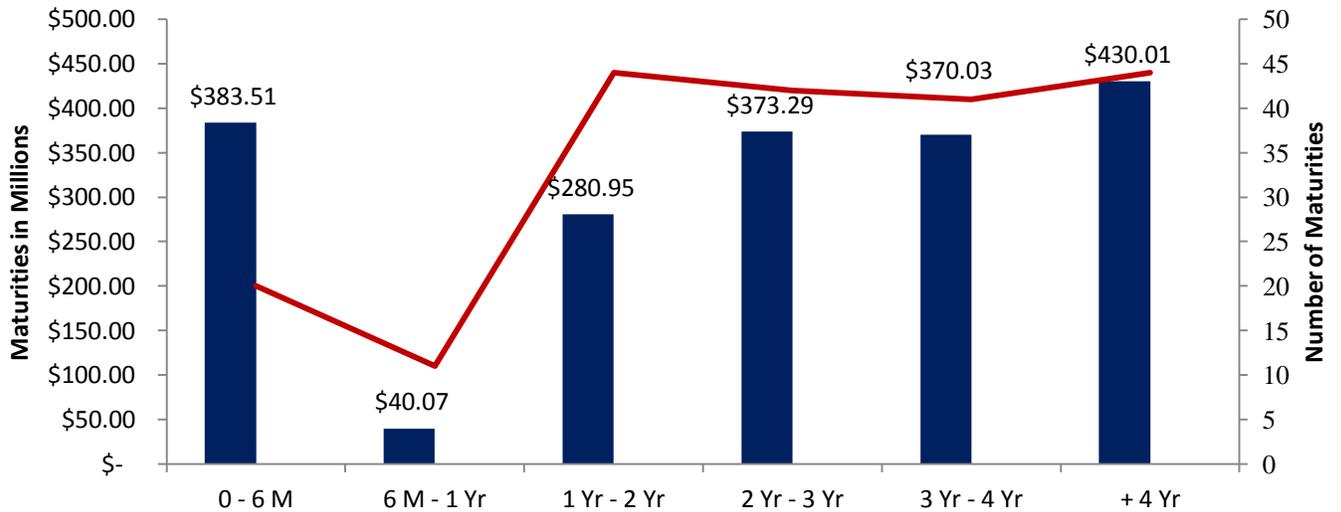
From a year over year comparison (Q2 FY13 vs. Q2 FY14) the Cash Pool investment account grew from \$1.0 billion to \$1.4 billion, a 35% increase and the APFC investment account increased in value from \$379 million to \$443 million, a 17% increase.

Total Portfolio Yield vs. Benchmarks



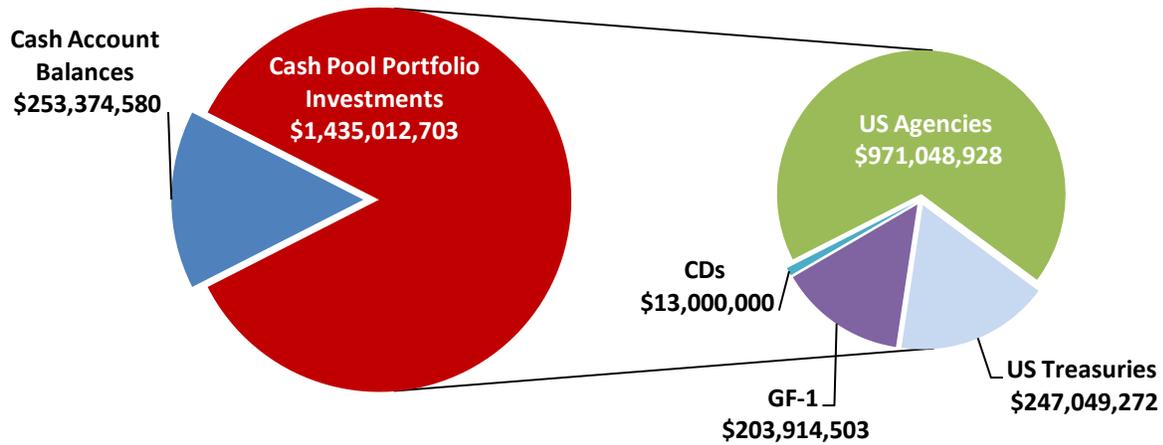
During the Q2 FY14 period, the City’s total portfolio, comparing favorably to benchmarked indices, yielded 0.74%, achieving total interest earnings of \$4.7 million.

Investment Pool Maturity



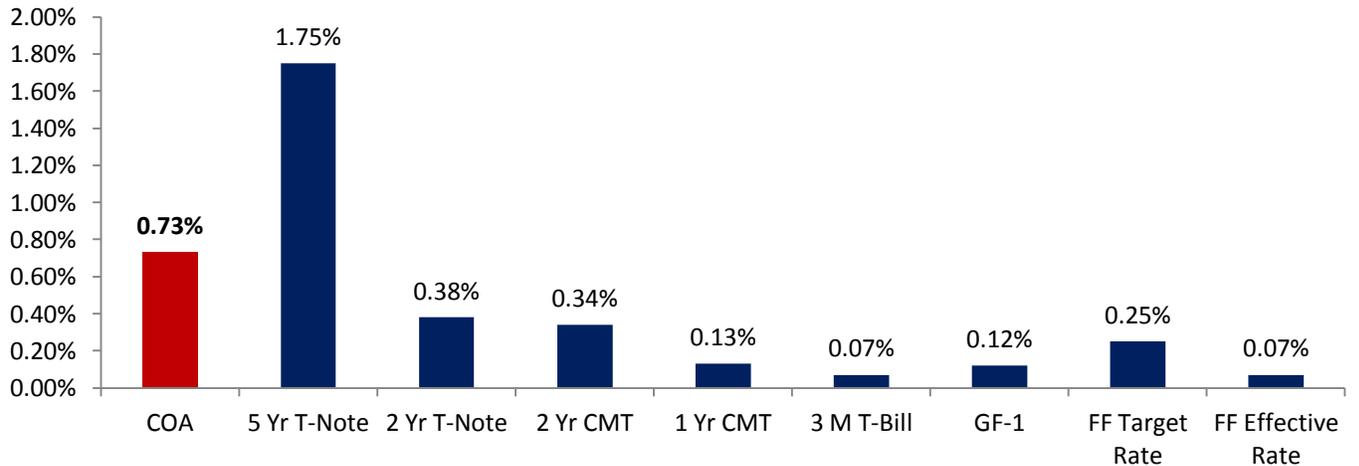
The City’s total investment portfolio maturity does not exceed 5 years and has a current overall average weighted maturity of approximately 2.4 years.

Cash Pool Composition



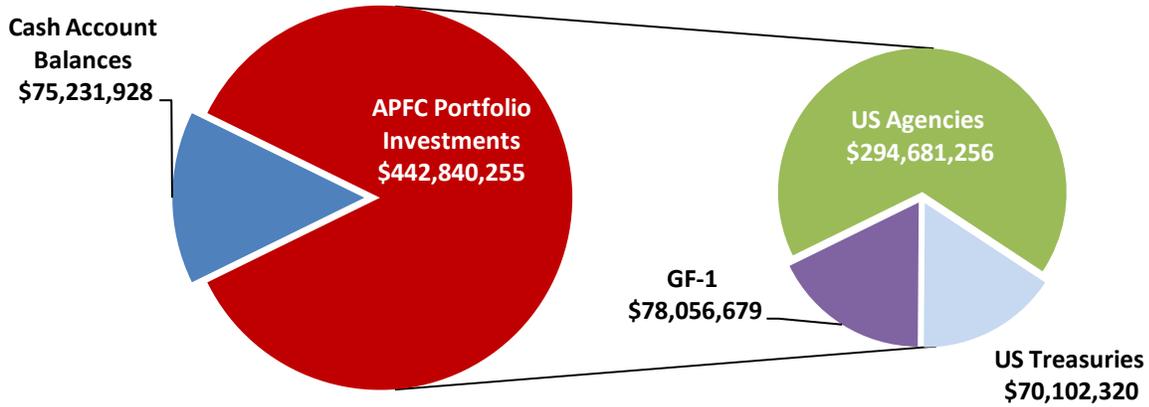
On an asset mix comparison, the City's Cash Pool investments in Federal Agency securities, Georgia Fund 1, U.S. Treasuries and Certificates of Deposits were 67.7%, 17.2%, 14.2% and 0.9% respectively.

Cash Pool Yield vs. Benchmarks



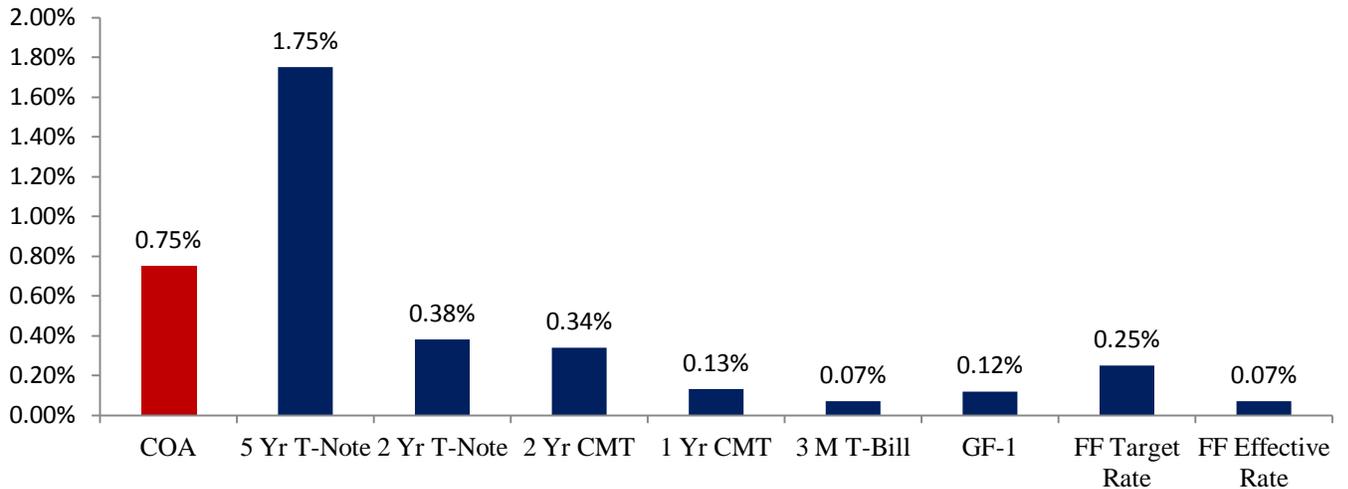
During the Q2 FY14 period, the Cash Pool portfolio yielded 0.73% interest and achieved interest earnings of \$3.6 million.

APFC Portfolio Composition



On an asset mix comparison, the City's APFC investments in Federal Agency securities, the Georgia Fund 1 account and U.S. Treasuries were 66.5%, 15.8% and 17.6% respectively.

APFC Yield vs. Benchmarks



During Q2 FY14 period, the APFC portfolio yielded 0.75% interest and achieved interest earnings of \$1.1 million.

Historical City of Atlanta Ratings

General Obligation Bonds			
Date	Moody's	S & P	Fitch
Sept-2013 <i>(current)</i>	Aa2 Stable	A Stable	NR
Jun-2012	Aa2' Outlook revised to Stable from Negative		
Mar-2012		A' Outlook revised to Stable from Negative	
Nov-2010		A' Outlook revised to Negative from Stable	
May-2010	Change in scale to 'Aa2' Negative outlook from 'A1' Negative	A Stable	WD
Water and Wastewater Enterprise Bonds			
Date	Moody's	S & P	Fitch
Sept-2013 <i>(current)</i>	Aa3 Stable	A+ Stable	A+ Stable
Aug-2013	Aa3 Stable	A+ Stable	A+ Stable
Dec-2012	A1 Stable	A Stable	A Stable
Apr-2011		A' Outlook revised to Stable from Negative	
May-2010	Change in scale to 'A1' Stable from 'Baa1'	A' Outlook revised to Negative from Stable	Rating recalibration to 'A' Stable from 'BBB+'
Atlanta Airport Enterprise - Senior Lien GARBs			
Date	Moody's	S & P	Fitch
Sept-2013 <i>(current)</i>	A1 Positive	A+ Stable	A+ Stable
Jul-2013		A+ Stable	
May-2013			A+ Stable
Oct-2010	A1 Stable		A+ Stable
May-2010	A1 Stable		
Atlanta Airport Enterprise - Subordinate Lien GARBs and PFCs			
Date	Moody's	S & P	Fitch
Sept-2013 <i>(current)</i>	A 1 Stable	A Stable	A Stable
May-2013			A Stable
Jun-2011		A Stable	
Oct-2010	Upgrade to A1 Stable from A2 Stable		A Stable
May-2010	A2 Stable		
Atlanta Airport Enterprise - Senior Lien Customer Facility Charge			
Date	Moody's	S & P	Fitch
Sept-2013 <i>(current)</i>	Baa1 Positive	A- Stable	A- Stable
Jun-2013		A- Stable	
Jan-2013			Upgraded to A- Stable from BBB+ Stable
May-2012	Affirmed Baa1, Outlook changed to Positive from Stable		
Feb-2012			BBB+ Stable
Feb-2011			Affirmed BBB+ Outlook changed to Sable form Negative
Nov-2010	Baa1 Positive		

CATASTROPHIC (GENERAL) FUND BALANCE PROJECTION

Fund Balance at June 30, 2009	7,393	
FY 2010 Surplus	<u>65,040</u>	
Fund Balance at June 30, 2010	72,433	
FY 2011 Surplus	<u>21,917</u>	
Fund Balance at June 30, 2011	94,350	
FY 2012 Surplus	<u>32,370</u>	
Fund Balance at June 30, 2012	126,720	
FY 2013 Surplus	<u>11,444</u>	
Fund Balance at June 30, 2013	138,164	
 Projected Fund Balance Change during FY14		
FY2014 Revenues Approved by City Council	546,066	
less: GF revenue projection variance	<u>(9,331)</u>	
Net projected Revenues as of 6/30/2014		<u>536,735</u>
 FY 2014 Expenses Approved by City	 546,066	
less: GF department projection variance	<u>(6,275)</u>	
Net projected Expenses as of 6/30/2014		<u>539,791</u>
Net Estimated FY14 Deficit from Operations		<u>(3,056)</u>
Total Projected Fund Balance General Fund		135,108
 GASB 54 Fund Balance Projection:		
		<u>30-Jun-14</u>
Nonspendable	5,747	
Restricted	15,895	
Committed	0	
Assigned*	18,865	
Unassigned*	<u>94,601</u>	
		135,108
 *Unrestricted	 113,466	

APPENDICES

COA-DEPARTMENT OF FINANCE
 FY 2014 GENERAL FUND BUDGET VS ACTUAL
 FOR THE MONTH ENDED DECEMBER 31, 2013

GENERAL FUND										
Revenue Category	2014 Anticipation	DECEMBER AVG %	5 Year DECEMBER Budget Based on Anticipation	DECEMBER Actual	Total Variance	Perf. Variance	Timing Variance	% Perf. Variance	Comments	
Current Year Property Taxes	169,474,226	96.5%	163,501,070	167,125,631	3,624,561		3,624,561	0.0%	Low Risk-Positive variance due to timing of Tax Collections . Due date was Sept/Oct. 2013	
Local Option Sales Tax	102,981,779	44.6%	45,955,039	50,232,146	4,277,107	4,277,107		9.3%	Moderate Risk-Positive variance due to timing of collections.	
Hotel/Motel Tax (1)	12,506,122	18.8%	2,348,116	7,346,689	4,998,573	4,998,573		212.9%	Low Risk- Exceeds YTD Anticipation due to Improved RevPAR and Occup. Levels	
Public Utility Franchise	64,052,051	11.7%	7,498,377	6,626,720	(871,657)		(871,657)	0.0%	Low Risk-Unfavorable variance due to Public Utility Budget which includes PILOT	
Indirect Cost Recovery	28,863,900	27.2%	7,856,192	13,942,790	6,086,598		6,086,598	0.0%	Low Risk-On target to meet budget anticipations - Based on JE from Accounting Office	
General Business License	40,441,291	9.2%	3,730,447	4,187,715	457,268	457,268		12.3%	Low Risk-Favorable Variance due to increases in new businesses	
Insurance Premium	21,442,504	101.0%	21,664,289	21,664,289	-		-	0.0%	No Risk - exceeded budget anticipation	
Other Licenses/Permits	16,380,845	50.1%	8,200,080	9,435,992	1,235,911		1,235,911	0.0%	Low Risk-variance favorable and on pace to meet budget year end anticipation	
Alcohol	16,780,238	47.5%	7,966,970	8,029,755	62,785		62,785	0.0%	Low Risk-On target to meet budget anticipations.	
Fines/Forfeitures	24,173,284	44.5%	10,761,725	11,307,085	545,360		545,360	0.0%	Low Risk-Marginal Variance directly correlated to ticketing activity	
Intangible Recording Taxes	3,332,377	60.7%	2,023,630	2,474,205	450,575	450,575		22.3%	Low Risk - Favorable variance reflects improvements in real estate activity	
Land and Building Rentals	5,641,279	10.6%	459,203	3,813,467	3,354,265		3,354,265	0.0%	Low Risk - On target to meet Budget Anticipation due to Revenue from US Marshall Revenue	
Real Estate Transfer Taxes	1,215,749	63.1%	767,281	942,105	174,824	174,824		22.8%	Low Risk-Favorable variance predicated on improved real estate market	
Remaining Revenues	27,130,796	0.0%	11,762,710	30,940,730	30,940,730		30,940,730	0.0%	Includes revenue from PILOT & Motor Vehicle Tax Collections	
General Fund subtotal revenues	534,416,441	53.0%	294,495,128	338,069,319	55,336,900	10,358,346	55,336,900	3.5%		
Fund Balance	11,650,572									
Total General Fund Revenues and Fund Balance	546,067,013	53.0%	294,495,128	338,069,319	55,336,900	10,358,346	55,336,900			

NOTES: (1) Hotel/Motel represents net of the appropriation to Georgia Dome, Georgia World Congress and ACVB.
 "2014 Anticipation" per the Department of Finance-Office of Revenue.
 "December Budget Based on Anticipation" amount is 2014 Anticipation multiplied by the December 5 Year Average %.
 "Performance Variance" is variance based on actual performance of the underlying activity

Appendix – Revenue Detail Terms

PROPERTY TAXES & INTANGIBLE TAXES

PROPERTY TAXES

INTANGIBLE TAXES

LOCAL OPTION SALES TAX

ALCOHOL, HOTEL/MOTEL AND OTHER TAX

ALCOHOL TAX

HOTEL/MOTEL TAX

PUBLIC UTILITY FRANCHISE

INSURANCE PREMIUM TAXES

MOTOR VEHICLE

LICENSES AND PERMITS

LICENSES, LIQUOR

LICENSES, BEER/WINE

LICENSES, GENERAL BUSINESS

PERMITS, COMMERCIAL PARKING

PERMITS, BUILDING

PERMITS, ELECTRICAL

OTHER LICENSES & PERMITS

CHARGES FOR SERVICES

INDIRECT COST RECOVERY

POLICE INSPECTIONS

POLICE SERVICE ATLANTA BOARD OF EDUCATION

POLICE SERVICE BURGLAR ALARM

FEES FOR SWIMMING

OTHER CHARGES FOR SERVICES

FINES & FORFEITURES

TRAFFIC FINES

PARKING FINES

FAILURE TO APPEAR/ABIDE

OTHER FINES & FORFEITURES

MISCELLANEOUS REVENUE

LAND RENTAL

BUILDING RENTAL

INS INMATE LEASE RENTAL

RECOVERIES

OTHER FINANCING SOURCES & LOCAL SHARED

INTEREST EARNINGS

GAIN/LOSS ON INVESTMENT

OPERATING TRANSFER FROM 7101 - ONE TIME BONUS - AGENCY FUNDS

OPERATING TRANSFER FROM 7701 - CAR RENTAL TAX

APPENDIX C – DEPARTMENT OF FINANCE/BUDGET OFFICE CONTACT LIST

Please contact your Budget Analyst/Manager if you have any questions.

OBFP Staff	Title	Department	Phone Number
Carol King	Budget Chief		404.865.8665
Youlanda Carr	Budget Director		404.330.6949
Patricia McIver	Budget & Policy Manager	Aviation, Public Works Fleet Services, Solid Waste	404.335.1922
Charlynn Parker	Budget Analyst	Corrections E911 Police	404.865.8441
Kimberly Tallon	Budget Analyst	Fire Information Technology Judicial Municipal Courts Public Defender Solicitor	404.330.6443
Melita Kelly	Budget Analyst	Planning & Community Development, Building Permits, ACRB, Aviation	404.330.6714
Shawn Gabriel	Budget Director		404.865-8442
Alicia Thompson	Budget Analyst	Ethics, Procurement, Human Resources,	404.865.8471
Pam Holmes	Budget & Policy Manager	Law, Parks, Civic Center, Cyclorama, Water/Wastewater	404.330.6985
Antrameka Knight	Budget & Policy Manager	Finance, Audit, City Council	404.865.8475

APPENDIX – GLOSSARY OF TERMS

Alcohol	Alcohol accounts include 3% tax-by-the-drink and Wholesale Alcohol at .22 cents per liter.
Building Permits	Building permit fee is \$5.00 per \$1,000 of valuation or \$50 whichever is greater.
Current Year Property Taxes	Real and personal ad valorem taxes; tax revenues derived from 10.24 millage rate.
Fines/Forfeitures	Comprised of traffic fines and tied to ticket issuance and Park Atlanta guarantee included.
General Business License	Business tax based on gross receipts and number of employees on companies reporting Georgia income.
Hotel/Motel Tax	Seven percent room occupancy tax levied on the occupant of any hotel, motel, lodgings, or rooming accommodations.
Indirect Cost Recovery	Cost allocation to recover centralized administrative services provided to enterprise funds.
Insurance Premium	Insurance companies pay tax on the gross direct premium to the State Insurance Department.
Intangible Recording Taxes	Recording tax is levied on each instrument securing one or more long-term notes at the rate of \$1.50 per each \$500.
Interest Earnings	Interest earned based on the General Fund equity share in the Cash Pool (Concentration Account).
Land and Building Rentals	Monthly lease rental agreements for City-owned real estate properties (neighborhood centers and cell towers).
Local Option Sales Tax	City share of LOST is 42.87% of one percent; county-wide tax negotiated between Fulton County and municipalities.
Motor Vehicle Taxes	Monthly tag tax due on the birth date of each registered motor vehicle.
Operating Transfers	Transfers from Car Tax and Trust funds.

Other Charges for Services	Public safety fees including false alarms, school detective, and inspection fees.
Other Licenses/Permits	Comprised of alcohol, professional licenses, plumbing, electrical, and HVAC permits.
Prior Year Property Taxes	Outstanding delinquent property taxes that are subject to FIFA (liens).
Public Utility Franchise	Franchise fee paid by public utility companies based on a percentage of gross receipts or linear feet.
Real Estate Transfer Taxes	Tax is levied on sale/transfer of real estate at rate of \$1 for the first \$1,000 & .10 cents for each additional \$100.
Recoveries	State reimbursements for workers compensation claims from State Subsequent Injury Trust Fund.